



# ATTS NEWSLETTER

## JAN - MAR 1987

56

### In This Issue

NEW (AND OLD) FINDS	Illinois, Ohio, Mississippi, Federal, Oklahoma
SALES TAXES	Oregon
HISTORY	<u>Nation's Business</u> , Beard Tax
TOKENS	Washington, Missouri
COLLECTIONS	Utah State History Museum
TECHNICAL	Plastic Tokens
CATALOG	Another Comment
ADVERTISEMENTS	
ORGANIZATIONAL REPORT	
INDEX	1983 - 1986

It is amazing how many times my eyes trick me when I proofread. I go through every part of every issue before I print it, but when I look at the issue a month or so later I find errors in typing, spelling, and grammar. Oh well, that's one of the hazards.

I hope to re-issue the membership list this spring. If you have not done so, please complete the questionnaire you received with your July - September 1986 issue, and send it to me. If you don't have the questionnaire or lost it, drop a line to the Secretary-Treasurer.

.... Merl Malehorn - Editor

FREE ADMISSION

BUY-SELL-TRADE

5th ANNUAL  
**ATCO**

TOKENS-MEDALS-MORE

National Token & Medal Show



**September 5th, 1987**  
**OMAHA, NEBRASKA**  
SAT. 10-7 SUN. 9-5

**Show Address:**  
RAMADA INN AIRPORT  
Abbott Drive & Locust  
Omaha, NE 68110  
(\$43 / 1-4 per room)  
(800) 228-9075

**More Info:**  
George Hosak  
7411 Ideale Ln  
Omaha, NE 68112  
(402) 455-1905

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# New Finds

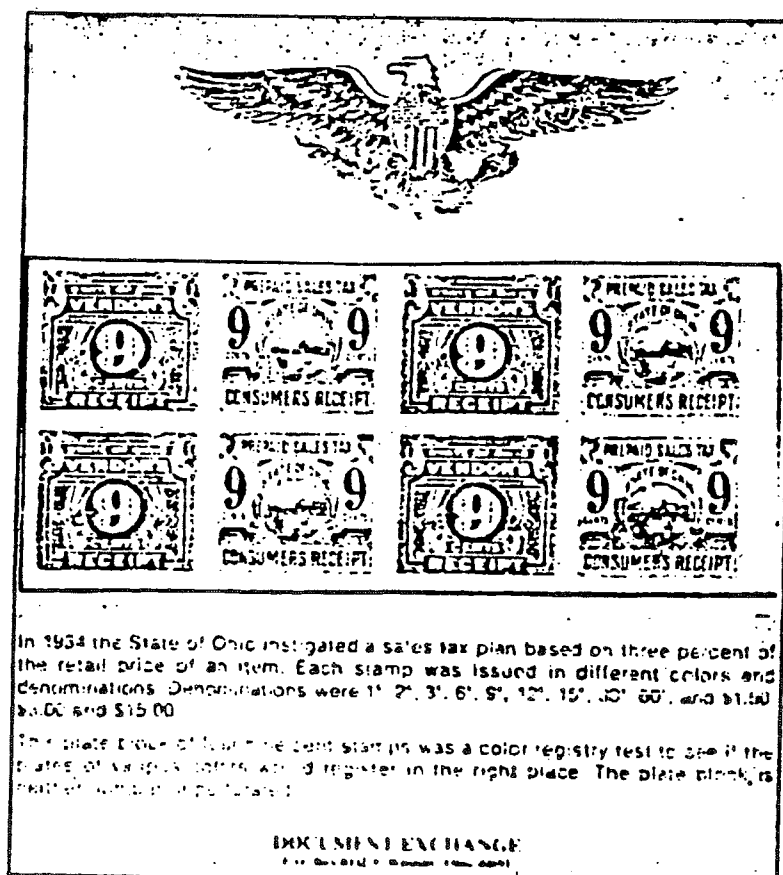
## Illinois

In Newsletter 54, information was provided about a Peoria token which indicated "1/3¢ Sales Tax" rather than "1/3¢ Occupational Expense." Rich Hartzog reports that in his view the listing in Chits is incorrect for the "1/3¢ Occupational Expense" token, and that the token reported in Newsletter 54 is the correct token. Thus, the #56 in Chits is really "Sales Tax."

Newsletter 54 also discussed some uncompleted business about the Randolph County #74 reprints. Chits reports a rubber stamp on the reverse, but Newsletter 54 illustrates two with a handwritten "R" on the reverse. The discussion suggests it is simply another reprint. Rich responds on this one that he agrees it is a reprint and he has several of them.

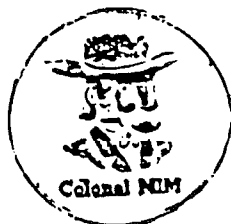
## Ohio

In the State Revenue Newsletter, Vol. 23 No. 6, November - December 1984, there is a report of an Ohio tax receipt souvenir card. The illustration is reproduced below, with apologies for the poor quality. Judging from the size of the tax stamps on the illustration, the actual card is about half again as big as shown here. The article in the Newsletter states that the notice about this item originally appeared in the Bank Note Reporter for December 1984, as reported by David Sher. The card was reported to be available from an organization called "Document Exchange" in Wooster, OH. However, recent effort to locate that organization in Wooster has been unsuccessful.



## Mississippi

Here's a reprint from Newsletter Vol. 8 No. 1. As far as your Editor can determine, this is still "pending business." Can anyone provide more information?



### A MISSISSIPPI "PRO" SALES TAX TOKEN ???

by Joe Schmidt, ATTS-164

.....  
Aluminum 39.5mm. Round Plain Edge (see illustration)

Obv.: Colonel / MIM (Stylized portrait of Southern Colonel)

Rev.: SUPPORT / Colonel / MIM / "MONEY IN MISSISSIPPI"  
.....

The token noted above calls for the help of ATTS members to solve the controversy surrounding it!!! The connotation of the wording leads me to believe this piece was issued for the purpose of supporting sales tax tokens in Mississippi. The lettering and die-work (which so often gives us an insight into the age of a token) gives no clues as to the year(s) of issue.

One ATTS member surmises that the BU condition and composition indicates this may be a recent issue. This theory has some basis in fact. However, aluminum has been used for tokens since the '860's. Consider too that few of these are known, and that anyone thinking of fabricating a token would lean toward more valuable "themes", such as saloon or old military tokens!!!

So the controversy stands!!! Is this piece of the sales tax token era, or is it contemporary? Now we need ATTS members to write the Editor should they own an example of this piece and indicate condition. No doubt we'll know a lot more about this interesting token by the next ATTS Newsletter issue!!!

(J.S.)

---

Chits catalogs two MS tokens as follows:

"Obv. . MISSISSIPPI . / 5 / SALES TAX TOKEN  
Rev. same as obv.

10. 23 mm. BRIGHT BLUE OPAQUE PLASTIC no center hole  
(glossy finish)
11. 13.5 mm. DULL BLUE OPAQUE PLASTIC no center hole  
(flat surface)"

To the naked eye, MS #11 looks slightly darker than #10, probably as a result of the duller surface. Even then, there is some glossiness on the surface of #11; it is just not as glossy as #10.

Recently, a third token with the same faces has been discovered. It is a slightly lighter blue than #10, and might be considered a variety. However, it is made of fiber rather than plastic. It has the dull appearance common to fiber tokens. The surface features are more sharply cut, as is generally the case with fiber tokens. Aside from the legend, it closely resembles known fiber tokens such as NM #11. Examination under a 16X magnifier reveals that the outer edge resembles a fiber edge rather than a plastic edge.

Federal Government

In Newsletter #55, the Editor comments about a sales tax exemption identification card issued to foreign diplomats. The United States Department of State, Office of Foreign Missions, has responded to an inquiry with the following information.

"Exemption from sales tax is one of the privileges enjoyed by diplomatic and consular personnel under the provisions of the Vienna Convention on Diplomatic Relations, the Vienna Convention on Consular Relations, and the terms of various bilateral agreements. Unfortunately, in the past administration by the various states led to confusion and to many abuses of this privilege. Relatively few states administered their own diplomatic sales-tax exemption programs and the few states with such programs often made no provisions for verification of accreditation. These states also extended sales-tax exemption to foreign diplomats no matter what treatment was afforded United States personnel stationed overseas.

"Foreign governments constantly complained of the United States' inability to provide a credible tax-exemption program of nationwide scope. Congress felt the United States should consider reciprocity when granting privileges to representatives of foreign governments. The Foreign Missions Act, therefore, gave the Department authority to administer a nationwide diplomatic sales-tax exemption program based on reciprocity.

"On February 15, 1985, the Department of State inaugurated this program. The program is nationwide in scope and supercedes the programs administered by the various states in the past. Whereas most countries that provide United States diplomats with sales-tax exemption use a refund procedure, the United States uses individual sales-tax exemption cards for point of sale exemption of sales-taxes. The sales-tax exemption cards have a color photograph and descriptive information of the authorized bearer. The sales-tax exemption cards are color coded to indicate the level of exemption that the authorized bearer may receive based on reciprocity. Under the Department's program, only duly-accredited representatives and their families from those foreign countries that extend comparable sales-tax exemption privileges to United States personnel receive sales-tax exemption cards.

"Enclosed you will find a diplomatic sales-tax exemption program informational flyer distributed to merchants throughout the United States. This flyer shows the front and back of the different color-coded cards issued to diplomats for personal purchases and to a representative of diplomatic missions for the official purchases of the mission. The tax-exemption card stock is tightly controlled; voided cards, unfortunately, are not available."







Office of Foreign Missions  
U.S. Department of State

# TAX EXEMPTION PROGRAM

These are samples of the new Tax Exemption Cards being issued by the Department of State. Other diplomatic tax exemption cards will be invalid after February 15, 1986.

Please see the back of each card for tax exemption information and individual Tax Exemption Number.

<p>UNITED STATES DEPARTMENT OF STATE Tax Exemption Card</p> <p>MISSION OF <b>RURITANIA</b></p> <p>DATE OF BIRTH <b>07/07/57</b> EYE COLOR <b>BLUE</b></p> <p>HAIR COLOR <b>BROWN</b> WEIGHT <b>145</b> HEIGHT <b>72</b> SEX <b>M</b></p> <p>NAME <b>DOE, John Sample</b></p> <p>SEE REVERSE FOR EXEMPTION INFORMATION</p> 	<p>THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:</p> <p><b>ALL SALES TAXES INCLUDING HOTEL ROOM TAXES</b></p> <p>EXPIRATION DATE <b>03/15/87</b> TAX EXEMPTION NO. <b>RR-85-0100-01</b></p> <p>If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed</p> <p><b>000123</b></p>	<p><b>Cards with Blue Stripes</b> exempt the bearer from all sales taxes including taxes on hotel rooms.</p>
<p>UNITED STATES DEPARTMENT OF STATE Tax Exemption Card</p> <p>MISSION OF <b>RURITANIA</b></p> <p>DATE OF BIRTH <b>07/07/58</b> EYE COLOR <b>BLUE</b></p> <p>HAIR COLOR <b>BROWN</b> WEIGHT <b>145</b> HEIGHT <b>72</b> SEX <b>M</b></p> <p>NAME <b>DOE, Charles Sample</b></p> <p>SEE REVERSE FOR EXEMPTION INFORMATION</p> 	<p>THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:</p> <p><b>ALL SALES TAXES EXCEPT HOTEL ROOM TAXES</b></p> <p>EXPIRATION DATE <b>04/15/88</b> TAX EXEMPTION NO. <b>RR-84-0101-01</b></p> <p>If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed</p> <p><b>000124</b></p>	<p><b>Cards with Green Stripes</b> exempt the bearer from all sales taxes excluding taxes on hotel rooms.</p>
<p>UNITED STATES DEPARTMENT OF STATE Tax Exemption Card</p> <p>MISSION OF <b>RURITANIA</b></p> <p>DATE OF BIRTH <b>06/15/59</b> EYE COLOR <b>BLUE</b></p> <p>HAIR COLOR <b>BROWN</b> WEIGHT <b>137</b> HEIGHT <b>69</b> SEX <b>M</b></p> <p>NAME <b>DOE, Jim Sample</b></p> <p>SEE REVERSE FOR EXEMPTION INFORMATION</p> 	<p>THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM:</p> <p><b>SALES TAXES ON PURCHASES TOTALING OVER \$50</b></p> <p>EXPIRATION DATE <b>03/15/87</b> TAX EXEMPTION NO. <b>RR-82-0102-01</b></p> <p>If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed</p> <p><b>000125</b></p>	<p><b>Cards with Red Stripes</b> have different minimum levels of exemption: \$50, \$100, \$150, or \$200. Total of all items purchased in a single transaction (that is, all items on a single bill) must exceed the amount indicated on the card to be exempted from sales taxes.</p>
<p>UNITED STATES DEPARTMENT OF STATE Mission Tax Exemption Card</p> <p>MISSION OF <b>RURITANIA</b></p> <p>DATE OF BIRTH <b>03/15/59</b> EYE COLOR <b>BROWN</b></p> <p>HAIR COLOR <b>BROWN</b> WEIGHT <b>115</b> HEIGHT <b>63</b> SEX <b>F</b></p> <p>AUTHORIZED BEARER <b>DOE, Susan Sample</b></p> <p>SEE REVERSE FOR EXEMPTION INFORMATION</p> 	<p><b>FOR OFFICIAL PURCHASES ONLY</b></p> <p>THIS CARD ENTITLES BEARER, WHOSE PHOTO APPEARS ON REVERSE, TO EXEMPTION FROM SPECIFIED TAXES ON PURCHASES FOR THE MISSION REPRESENTED.</p> <p><b>ALL SALES TAXES INCLUDING HOTEL ROOM TAXES</b></p> <p>EXPIRATION DATE <b>04/15/88</b> TAX EXEMPTION NO. <b>RR-83-0103-01</b></p> <p>If Found, Return To: Office of Foreign Missions U.S. Dept. of State Washington, D.C. 20520 Return Postage Guaranteed This card may not be transferred.</p> <p><b>000126</b></p>	<p><b>Mission Cards</b> are to be used for official purchases ONLY, and not individual, personal purchases. Mission cards, like individual cards, are non-transferable, are issued with Red, Green and Blue stripes and are subject to the same restrictions as individual cards.</p>

Should the vendor have any questions regarding the identification of the bearer, vendor may ask to see additional forms of identification, such as Diplomatic ID, Driver's License, etc.  
If there are any questions regarding the new Tax Exemption Program, first contact your State Tax Authority, or write: Office of Foreign Missions, U.S. Department of State, Room 2105, Washington, D.C. 20520.

## Oklahoma

The following article comes from State Government, Vol. 8 No. 12, December 1935. It is provided in entirety for general information. However, from the standpoint of "new finds," note the reference to use of addressograph plates as well as the use of cards as part of the processing of collections by the state.

### DESIGN FOR TAXING

#### *Oklahoma's novel system of sales tax administration*

By L. D. MELTON

*Chief, Research Division, Oklahoma Tax Commission*

ONE OF the greatest needs for intergovernmental coöperation lies in the exchange of information. In the field of taxation an interchange of ideas and methods among state officials is especially desirable. The depression has produced a flood of new tax laws in every state, and each of these has multiplied the problems of the state tax administrator. The progressive tax administrator or legislator often receives many practical suggestions from tax administration in other states.

So far, however, we have not been able to develop the fullest possibilities of this exchange of information because many states have not collected adequate statistical data. Efforts, like that of the Interstate Commission on Conflicting Taxation, to harmonize the tax systems of the nation frequently have been handicapped by a lack of comparable financial figures.

#### **Statistics and Tax Returns**

In this connection, state tax administrators and others may be interested in a novel system, recently installed by the Oklahoma Tax Commission, which combines sales tax returns with punch cards for statistical data. The usual form of sales tax return has been replaced by a 4" x 8½" card, on which punch spaces for all necessary information have been provided.

The holes along the margin make it possible to group vendors quickly according to geographical location or type of business.

The first step in the installation of this system was the coding of each vendor according to the county and city in which he is engaged in business, and according to business classification. Each vendor was also given a number for purposes of identification. This information was embossed upon an addressograph plate together

with the vendor's name and address. A translation of the coding shown on the card is as follows: the numbers "72-927" signify that J. W. Gooden is vendor number 927 in county 72 (Tulsa County); and the coding "C1" signifies that the vendor's business is located in the first city of that county. The number "O1" means that the vendor is engaged in the grocery business. (See cut on following page.)

The pre-stamping of the vendor's name, address, and coding aids in identifying the card upon its return to the Tax Commission. A return cannot come in signed "Bill Jones" one month, and "Busy Bee Cafe" the next month.

In order to facilitate the assembling of statistics, all cards, before being mailed to the vendor, are slotted at the proper holes.

When the cards are received the remittances are detached, added, and checked against the tax liability as shown on the cards. The cards are then collected in groups of several hundred and started through the "mill". The amount remitted is posted to the ledger or history card of each vendor, thus providing a proof that the total of remittances accompanying each batch of cards was correctly determined at the time they were first received and listed.

#### **Punching and sorting**

After the posting is completed the cards are punched, sorted, and tabulated for the desired information, before going to the files to be audited. Each card is separately punched for the information written thereon by the vendor. For example, if the vendor deducts from his total sales certain tax exempt items, such as sales of cigarettes, gasoline, or sales for resale, the hole at the top of the card representing such deduction is slotted, indicating that such an exemption

has been taken by the vendor. A frequency distribution according to amount of tax liability reported is obtained by slotting the size-group on the lower margin of the card within which the tax liability falls.

At the sorting table the cards, in batches of two or three hundred, are sorted first by business classification for the whole state. They are then sorted for deductions taken for tax exempt sales. This information is tabulated by cities and counties.

The sorting process is simplicity itself, and goes very rapidly. It consists in "needling" through a group of several hundred cards at each hole with a long needle-like instrument. All cards which have been slotted fall from the group. All cards which have not been slotted remain on the needle. One sorting clerk has no difficulty in keeping up with a volume of 30,000 to 35,000 returns per month.

In tabulating by business classification, tapes are run only on the total tax and penalty collected—one item per card. The totals thus obtained show the relative proportion which sales of food, clothing, building materials, and other commodities bear to total retail sales within the state; and successive tabulations over a period of months indicate the rise or fall of the consumption of each type of commodity.

In tabulating by cities and counties, tapes are run on total sales reported and on the total tax and penalty—two items per card. Tapes are also run on those cards reporting deductible sales by cities and by counties and these totals are passed to other tax collecting divisions to be checked against their collection records. This provides an internal control which may uncover evasion in cigarette, beverage, or gasoline taxes.

The tabulation may be performed by inexperienced clerks inasmuch as the only machine used is the adding machine. When the cost of an internal control which may uncover evasion.

Delinquent taxpayers can easily be sorted from all others with the aid of this system. The ledger or history cards also have holes—each representing one month—along the top margin. When a monthly report has been posted to the history card, the hole is slotted for that month and the history card is replaced in the files. After the posting is completed, a quick "needling" of the ledger cards lifts out those to which nothing has been posted, and notices of delinquency can be sent to those taxpayers without delay.

The cards serve equally well in assembling data on the income tax, inheritance tax, and, in fact, almost every other tax and license concerning which it is desirable to develop statistical information.

CLASSIFICATION										COUNTY										CITY										DEDUCTIONS										ADDITIONAL INFORMATION									
7 4 2 1 7 4 2 1 7 4 2 1 7 4 2 1 1 2 A B C D E F G																																																	
<b>OKLAHOMA TAX COMMISSION SALES TAX DIVISION</b>																																																	
J. W. GOODEN 2120 S. OLYMPIA TULSA, OKLA.																									72-927 C1 01																								
COMPUTATION OF TAXABLE SALES																									COMPUTATION OF TAX																								
TOTAL SALES FROM ALL SOURCES \$																									TAXABLE SALES (DEDUCT ITEM H FROM TOTAL SALES) \$																								
A SALES FOR RE-SALE \$																									TAX (1% OF TAXABLE SALES) \$																								
B GASOLINE SALES \$																									ADD EXCESS TAX COLLECTED (AMOUNT COLLECTED OVER 1%) \$																								
C EXEMPTED MOTOR VEHICLE SALES \$																									PENALTY (SEE PRINTED INSTRUCTIONS) \$																								
D CIGARETTE SALES \$																									TOTAL TAX AND PENALTY \$																								
E BEVERAGE SALES \$																									STATE OF OKLAHOMA																								
F SALES TO GOV'T & CHARITABLE AGENCIES \$																									COUNTY OF _____																								
G \$																									THE UNDERSIGNED, BEING FIRST DULY SWORN, DEPOSES AND SAYS THAT THE STATEMENTS HEREIN MADE ARE A FULL, TRUE AND CORRECT REPORT OF ALL TAXABLE SALES FOR THE PERIOD ABOVE STATED, AS REQUIRED BY LAW.																								
H TOTAL NON-TAXABLE SALES \$																									SIGNATURE: _____																								
AMOUNT OF TAX PAID BRACKET																									SUBSCRIBED AND SWORN TO BEFORE ME THIS _____																								
NO TAX UNDER 1 5 10 20 50 100 500 1000 OVER 1000																									DAY OF _____ 193__																								
																									MY COMMISSION EXPIRES- _____																								

# SAME SONG, EIGHTH VERSE

OREGON NIXES SALES TAX AGAIN

by Tim Davenport  
(ATTS R-232)

On November 4, 1986 Oregon voters rejected a proposed 5% sales tax by a margin of better than 3 to 1. The defeat marked the eighth rejection of a proposed retail sales tax by the voters of the state. Oregon remains one of only five states without a retail sales tax.

In comparison with the last Oregon sales tax campaign, which ended with the 4-1 rejection of a proposed 5% tax in a September 1985 special election (see ATTS Newsletter 51, pp. 3-6), the latest campaign was a low-key affair--boring by comparison. Gone was the tension over the possible outcome, as the defeat of the sales tax initiative seemed a foredrawn conclusion. Only the magnitude of the rejection remained in question.

While the 1985 sales tax offensive was a well-organized and well-financed attack by a broad alliance of sales tax supporters, including representatives of government, industry, and education, the 1986 sales tax initiative was essentially the product of a single interest group--the state's teachers. The Oregon teachers union, the Oregon Education Association (OEA) launched the initiative petition and financed the campaign in support of the measure. With elections imminent and little chance of success, the OEA largely had to "go it alone" in 1986.

The OEA intensely dislikes Oregon's system of school funding, with its heavy reliance upon property taxes. The spectre of a neo-Prop. 13 "tax revolt" frightens the educational community and the perennial local battles for levy approval are not

popular. The initiation of a state sales tax is seen as a means of providing "stability" of school funding.

Despite the overwhelming rejection of the 1985 sales tax measure, the OEA was banking on a "silent majority" of concerned Oregonians to come forward in support of a constitutionally-capped 5% sales tax combined with staunch property tax limitation language. The OEA proposal would have limited property taxes to 1.5% of assessed value.

To assuage liberal critics of the tax,



a number of exemptions were to be allowed including purchases of food, prescription drugs, fuel, electricity, rent, and gasoline. Progressivity would be further retained by the continuation of the state's property tax relief program for renters and homeowners with incomes of less than \$17,500.

It was hoped that the revised, capped sales tax measure would draw the support of a majority of the state's voters at the large November election. The previous sales tax was sent to defeat in a smaller special election. The OEA's analysis of the political situation proved to be wrong indeed.

For starters, Oregon's politicians had learned the lesson of the 4-1 defeat of the 1985 tax well. Retiring Governor Victor Atiyeh, an ardent supporter of "tax diversification," saw the campaign as a lost cause from Day One and did not lend his support to the measure. 1986 Gubernatorial candidates Neil Goldschmidt (D-Portland) and Norma Paulus (R-Salem)--both supporters of the 1985 proposal--underwent a miraculous change of views in 1986. Industry, who pumped over a million dollars into the last sales tax campaign, similarly viewed the 1986 effort as hopeless and spent its political money elsewhere. Even the OEA, facing yet another of a series of Jarvis-like "tax revolt" initiatives, found its membership divided over questions of strategy in the face of overwhelming odds against the sales tax and a drastic alternative which needed to be opposed with full organizational force and money.



**VOTE NO ON  
MEASURE 7**

**VOTE YES ON  
MEASURES 11 AND 12  
FOR FAIR TAX RELIEF**



Democratic Party of Oregon  
No Sales Tax Committee  
P.O. Box 15057 Salem, OR 97309  
Ed Fadelley and Gil Campbell, Co-Chairmen  
Labor Donated



#### UNDER MEASURE 7

you will pay a sales tax whenever  
you purchase —

- A meal in a restaurant
- Anything at a garage sale or yard sale
- Food store items like soap, pet food, toilet paper, toothpaste, etc.
- Clothing, shoes, furniture or appliances
- School books and school supplies
- An automobile whether from a dealer or a private party

There are many other items on which  
you will have to pay a sales tax!

#### MEASURE 7

is unfair —

The sales tax shifts the burden of taxation from the wealthy to middle and low income families, senior citizens and the poor.



Big corporations will get the most benefit from measure 7. Big holders of Oregon real estate, many of which are out-of-state corporations will pay little or no sales taxes, but will get huge property tax reductions.



Adding to the problem of trying to pass a sales tax in a state with a long anti-sales tax tradition was the confusion of a crowded ballot. Measure 7, the sales tax initiative, shared the ballot with Measure 9, the tax limitation measure, and Measures 11 and 12, a complicated plan to reform the state's tax structure sponsored by the state Democratic Party. Ballot Measure 11 called for a \$25,000 "Homestead Exemption" on property taxes with accompanying renters' relief and a constitutional bar to the establishment of an Oregon sales tax in the future. Measure 12, a companion initiative, was a complex finance measure which would have boosted state corporate and personal income tax rates to cover the loss of revenue entailed in Measure 11.

In short, the ballot was crowded with tax proposals.

The OEA called for a YES vote on 7 and NO on 9, 11, and 12.

The Democratic Party of Oregon called for NO votes on measures 7 and 9 and YES votes on 11 and 12.

Conservative anti-tax groups opposed 7 and 11 and 12 and supported Measure 9.

Voters ended up rejecting the lot.

The sales tax fell by a margin of 234,804 (in favor) to 816,369 (opposed). This overwhelming rejection seems to have once again consigned the concept of a retail sales tax in Oregon to the political cold storage bin. How bad was the defeat? Well, in the midst of a national anti-drug campaign more Oregonians voted to legalize the growing and personal use of marijuana in 1986 than voted for the 5% sales tax. And the Marijuana Initiative was "routed." It will take an extreme crisis in the state's system of school funding or the passage of a great deal of time before the retail sales tax is dusted off and presented to Oregon voters again.

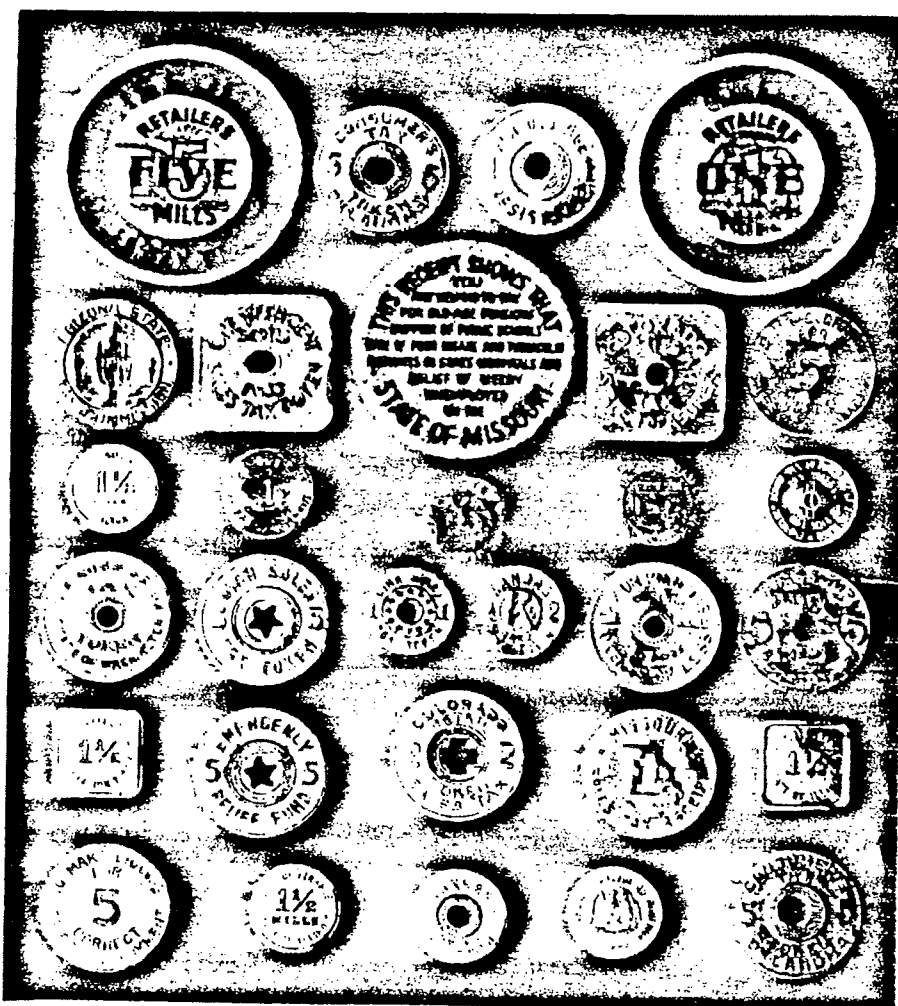
### THE COLLECTIBLES

The Eighth Oregon sales tax campaign was dull. There was little, if any, tension over the outcome of the initiative and proponents and opponents alike were uninspired and unmotivated. Once again, the bulk of advertising dollars was spent on television and print advertising. The campaign for the tax was a media campaign, not a "grassroots" campaign with lots of buttons and bumper-stickers.

To date, no new pinback buttons have surfaced from the campaign. A single bumper sticker of interest was spotted, a pro-tax sticker put out by The Oregon Committee, the pro-sales tax political action group. The sticker was as boring as the campaign itself, a blue vinyl strip with the words "YES ON 7" in gold. No mention was made of the words "Sales Tax" on the sticker, typical of The Oregon Committee's strategy of trying to pass a sales tax initiative without using the forbidden words "SALES TAX."

Typically, the OEA/Oregon Committee offense for Measure 7 was combined with a defense against Measure 9. A virtually identical "NO ON 9" sticker was produced with red printing on a white background. The latter was more prevalent.

For the record, groups opposing the sales tax were the Consumers Opposing Sales Tax (COST), the Oregon State Grange, and the No Sales Tax Committee of the Democratic Party of Oregon.



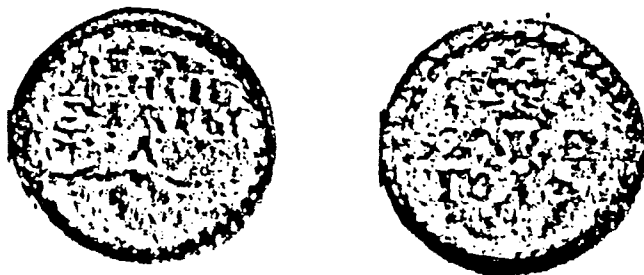
—JOHN FARNHAM

## BEARD TAX TOKENS OF RUSSIA

By Gleb A. Popoff

While reading Brueckner's "History of Peter the Great" I came upon information about beard tax tokens of Russia which might be of some interest to collectors of Russian coins. A. G. Brueckner was professor of Russian History at the University of Dorpat. This book was written in Russian and printed in St. Petersburg in 1882. It is a capital work on Peter I. The book itself is three inches thick and contains numerous woodcuts.

During his long reign Peter I visited western Europe and on his return to Russia, commenced a long series of reforms to westernize the Russian people. Of course the Russian people resented these reforms very much. One of these reforms ordering the shaving off of beards met with very stubborn resistance from the conservative religiously-fanatical majority. Nothing could stop Peter I. He issued an order to shave off beards. Even then part of the population did not obey it.



No copy of the first order to shave off beards was ever found in Russian State Archives; that it did exist there is no doubt. The second "ukase" was issued in the first half of the year 1701. An Austrian diplomat who was in Russia in 1698 wrote to Emperor Leopold that already "beard tokens" appeared in circulation. He said they were made of copper and had a picture of a mustache and beard and the inscription "money taken" on the obverse and an eagle and "207 year" in old Slavic on the reverse. Now, "207" is the abbreviation of "7207" (the year of the creation of the world) which makes it 1698 or 1699.

In 1705 a new ukase was issued which gave the citizen the choice of shaving off his beard or of paying a yearly tax to wear it. The tax was from 100 to 30 roubles a person, according to his social position. Peasants who came to town on business or on a visit had to pay 2 dengas (1 kopek) at the town gates and were given a beard token as a receipt. This token everyone had to be carried by its bearded owner at all times.

These fees were considered exorbitant in those times but, nevertheless, many persons wore beards, thus creating a large revenue for the treasury. This beard tax existed as late as 1725. In Brueckner's book there is an illustration of a square beard tax token which has 2 holes in opposite corners and an inscription on the edge on all 4 sides. The token is 1½ by 1½ inches in size and has the inscription on the obverse only: "Beard tax taken 1725" in 4 lines. Brueckner says that this illustration was taken from Schubert's "Description of Russian Coins."



# Washington: WA # 21

Merlin K. Malehorn (L-279)

Chits, Chisellers, and Funny Money, by Pfefferkorn and Schimmel, catalogs this sales tax token as follows:

"Obv. TAX COMMISSION / 3% TAX / TOKEN / STATE OF WASHINGTON  
Rev. SALES OF 5¢ to 14¢ - 1 TOKEN / CH. 76 / LAWS 1941 /  
SALES OF 15¢ to 29¢ - 2 TOKENS

"21. 23 mm. GREEN FIBRE no center hole

"A number of varieties exists due to the hardness of the material and subsequent wear of the dies. For the reader's convenience all possible varieties within the context of the authors' classification system are presented. Those bearing an asterisk have not yet been identified.

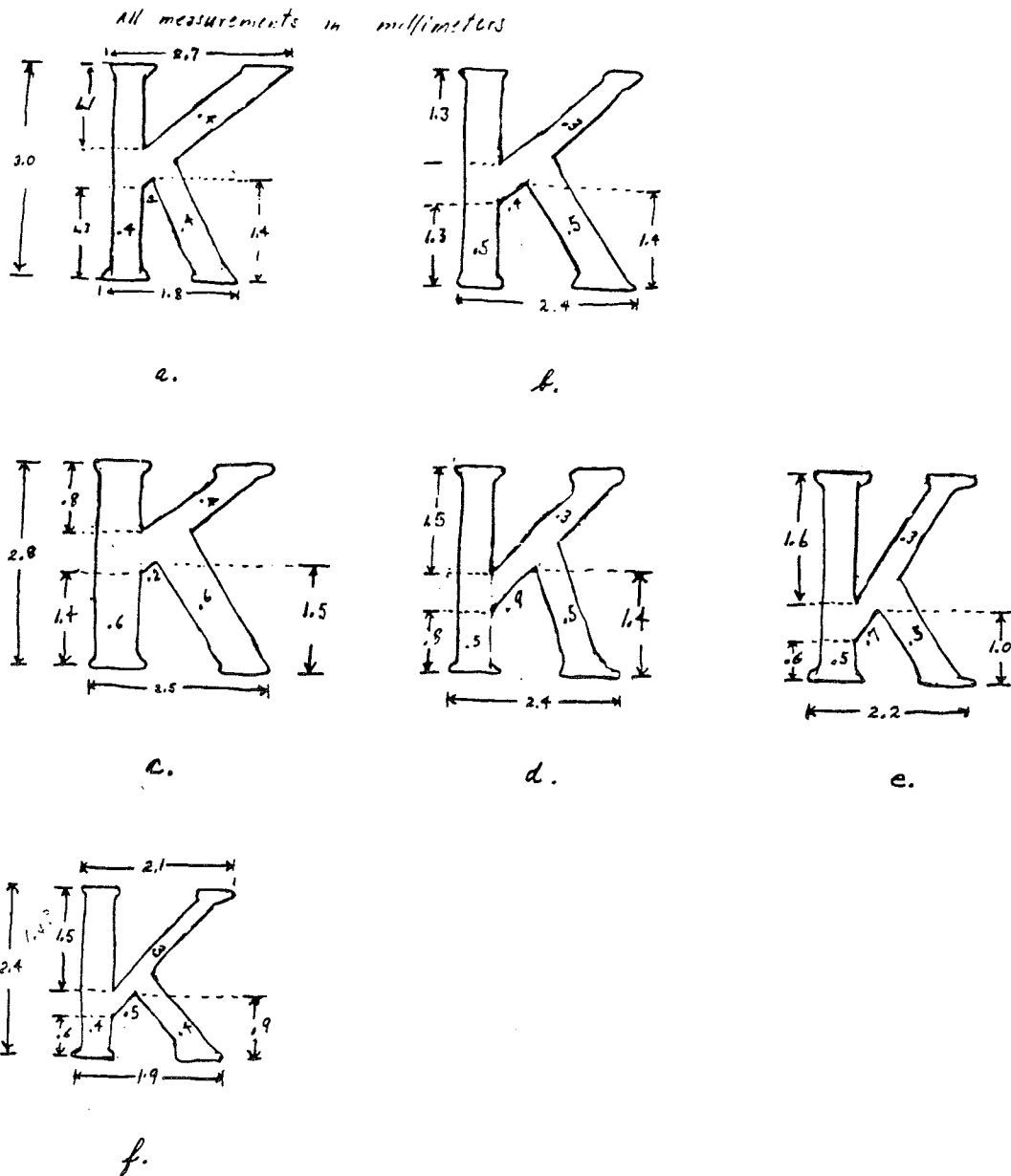
"The authors use three variables in classifying the solid fibre tokens. They are the thickness of the letters, width of the letter N in the word TOKEN, and the style of writing in the letter K in the word TOKEN. The letter K appears in the following three styles:

Style (1) - K Style (2) - K Style (3) - K

- "a. thick letters; wide N; K - #1.
- b. thick letters; wide N; K - #2.
- \*c. thick letters; wide N; K - #3.
- \*d. thick letters; narrow N; K - #1.
- e. thick letters; narrow N; K - #2.
- f. thick letters; narrow N; K - #3.
- g. thin letters; wide N; K - #1.
- h. thin letters; wide N; K - #2.
- \*i. thin letters; wide N; K - #3.
- \*j. thin letters; narrow N; K - #1.
- \*k. thin letters; narrow N; K - #2.
- l. thin letters; narrow N; K - #3."

195 of these tokens were examined in an effort to classify them in accordance with Chits. A 16X magnifier, .1 mm. scale, and strong sidelight were used to examine each token.

As has been the case in my examination of other tokens from various states, I was unable to discern "thick" and "thin" or "wide" and "narrow" in any consistent manner on the tokens I had available. In many cases, it was obvious that "thick" and "thin" as well as "wide" and "narrow" were related to either the wear on the surface of the letter or the differences in hardness and die wear, as suggested in Chits. After considerable repeated examination of these tokens, however, I was able to sort them out on the basis of the height of the word TOKEN (using any letter) and shape of the letter K in TOKEN. Unfortunately, the sketches in Chits, as shown above, do not cover all the varieties of K. My findings are as follows, with a new classification of varieties:



Most of these varieties should be reasonably obvious when examined with a 10X or better magnifier, just by examining the overall appearance of the letter K. This is particularly true if you have quite a few of them so that you can compare them to each other. However, here are some clues to each:

- Has an extended upper arm.
- Distance of upper leg and lower leg to intersection with arm is equal as compared to c.
- Distance of lower leg to intersection with arm is  $\frac{1}{2}$  of height and longer than upper distance, as compared to b.
- Distance of upper leg to intersection with arm is  $\frac{1}{2}$  of height and longer than lower distance, as compared to c.

- e. Distance of upper leg to intersection with arm is about  $\frac{2}{3}$  of height; lower distance is about  $\frac{1}{3}$  upper distance.
- f. Height of TOKEN is obviously less than on other tokens, all of which are more common.

The numerical distribution and percentage of these varieties was:

Variety	Number	Percentage (rounded)
a.	48	25
b.	8	4
c.	35	18
d.	48	25
e.	54	28
f.	2	1
	<hr/> 195	<hr/> 101

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## Those Miserable MO Reds

Merlin K. Malehorn (L-279)

Having trouble sorting out your pile of MO "red" plastic tokens? Me too! I tried in the winter of 83-84, again in 84-85, and finally recently (after two months' work) managed to make some sense out of my several thousand. My procedure may help you; or maybe it won't.

Chits lists 2 opaque, 8 translucent, 2 transparent, and 2 water-clear transparent. There are 6 red, 2 red-orange, 2 dark red, 1 orange, 1 light wine-red, 1 wine-red, and 1 dark wine-red. Of the 14, 9 are listed as glossy and 5 as dull. All but one have thick letters. On top of that, Chits doesn't say anything about the translucent or transparent colors, except for the water-clear tokens. In addition, Chits cautions that there are numerous varieties of color, finish, opacity, letter thickness, and size and spacing of the rings around the center.

So how does one attack these things? Here's what I did, letting the "chips fall where they may."

Bear in mind that you have to make a few arbitrary decisions. For example, when I sorted out the transparent and the water-clear transparent, I found four shades of the transparent. I took the two which were orange as being #34; the majority I called #34 and the minority I called #34a. Similarly, I took the two which were red as being #35; the majority I called #35 and the minority I called #35a. Just to make it more complicated, particularly in #34a, there is a whole range of "light orange" which I didn't bother to sort out further; they are just all lighter orange than the group I called #34.

OK. So what did I do?

First, as far as I am concerned, the transparent and the water-clear transparent can be separated from the rest of the pile simply by holding them all up to a light source. Then the transparent and water-clear transparent can be separated from each other by repeating the process. You'll know when you have a water-clear because they are obvious and also the color (as indicated in Chits) gives them away. #36 will be bright red and #37 will be light purple. Then you sort out the transparents (#34 and #35) on the basis of surface color and also color against a light. #34 is definitely orangish on the surface and definitely a lighter transparency.

Four down, ten to go.

It's easy to find #38, once you have any other tokens for comparison. As indicated in Chits, the letters are definitely thinner and appear to the eye as being more sharply molded. So you can dig them all out of the pile. As far as I know, all of them should be variety "j" as defined in Chits, so that is a useful cross-check.

Now let's do something to get ready for the rest of the sorting process. You know that your #38s are really #38s. Put them all in a separate pile and then try to sort them out on the basis of translucency. You will find that some are darker than others. Also, the color will be reasonably close to what you will see in most of the others yet to be done. So this little sideline exercise will warm you up for the big pile of unsorted tokens yet to come, which are (mostly) translucent.

However, there is still one reasonably easy sorting. #25 and #26 are opaque (except when held real close to a light, in which case a little bit of light will show through.) So you can go through your main unsorted pile and pull them out. Unfortunately, deciding which are #25 and which are #26 is tough. As far as I am concerned, I can't find a guaranteed procedure, so I don't bother. "Glossy" and "dull" just don't cut it consistently, and the colors range around red and red-orange, so that doesn't help. I just call them all #25, make a note to myself that I dumped #26 together with #25, and hope that someday someone will give me some "magic" on how to see #26 consistently.

Seven done, seven ahead. Now it gets stickier.

Again, let's consider the obvious. #29 is dark red, #32 is light wine-red, and #33 is dark wine-red. Putting it another way, all three of them are darker than all the rest of what you have in your pile. So dig out the darker ones. Sort them into three piles, "dark," "medium," and "light." As far as I am concerned, they are probably #33, #29, and #32, respectively. Unfortunately, some cross-checking is desirable. First, #29 is likely to have a range of translucency, depending on the variety, but almost always more translucent than #32 and #33. So any questionable #33 may really be a #29, if it is more translucent than the rest of your #33. Also, #33 comes in a lot of different "dark wine-red" shades, but all of them are darker hues of reddish-violet or darker, as far as my eyes are concerned.

There's still a problem. If you go back and retrieve your #25/26, you'll find that you may have some pieces that look like #32. You'll also find some pieces of #32 that are borderline #33. (Regardless of what Chits says about opacity and translucency for these tokens, some of #32 and #33 are close to opaque, along with #25/26.) This is another arbitrary division. My definitely "red" ones are #25/26, my #32 are more "red-violet," and the #33 are all the rest of them at the dark end of the spread.

That leaves us with four more. These are really tough, as far as my color sensitivity is concerned.

As I noted, I lumped #25 and #26 together because "glossy" and "dull" couldn't be determined consistently. I did the same thing, initially, with #27 and #28, and with #30 and #31. That is, I tried to sort my remaining pile of tokens into "red" (#27/28) and "red-orange" (#30/31). Some of the tokens really didn't allow themselves to be sorted, but I was able to get a group of "red" and another of "red-orange," both of which were definite.

The next step was to sort each pile into "glossy" and "dull." I managed to do this, but when I started looking at each token, I found a range of translucency, "glossy/dull," and overall appearance that I just couldn't feel comfortable about. I left them subdivided, but as far as I am concerned I wouldn't want to be asked to classify or authenticate any #27 vs a #28 or a #30 vs a #31.

There remains a pile of #27, 28, 30 and 31 that didn't get sorted. With these, I went through token-by-token and looked for the closest match in those I had already picked out. I assigned each token on that arbitrary basis, using both surface color and translucent color as guides. None of the tokens in these four clusters is consistent in translucent color, although #30/31 generally are darker than #27/28. Don't bet on it, though. I found several "off-color" groups. I found quite a few of what has to be #27/28, but they were much lighter in translucency, so I just kept them separate as a subgroup in my collection. I found several tokens, although not a large number, that were not as "red" as #27/28 but not as "red-orange" as #30/31. In addition, they were a different

translucent color--the typical #27/28/30/31 is a red-violet shade with densities varying, but these "off-color" tokens were obviously more reddish-violet than the others. I just kept these odd tokens separate in my collection, also.

And that's it. I still have a few "oddballs" that are likely due to poor mixing of the plastic before it was molded, or some other cause, but they are one-of-a-kind pieces and therefore I don't intend to try to classify them.

There is one trouble with this guidance. I had almost 4000 of these tokens before I started, so I had a big pile to work with when I wanted to have something to compare. What happens if you have only a handful or a single token? I really don't know. I went through the same problem when I first started collecting, and that was one reason I just waited a while. Actually, you can find some of the pieces when you try to classify at random. For example, an opaque red token is almost certainly #25/26. You can tell a #34, #35, #36, or #37 if you have it, on the basis of Chits. A #38 is obvious, if you have other tokens for comparison, because the letters really are thinner (and more sharply cut, it appears) even to the naked eye. I would guess that you can probably tell a #33 if you have one, because it will definitely (or almost definitely) be relatively dense translucency and a dark red-violet. That leaves you with #27/28, #30/31, #29, and #32. I don't have any magic for these. #29 may look like #33 but be more translucent. #32 will be darker than #25/26 but not as dark as #33. #27/28 is a scarlet color and #30/31 is doggone near the same but has a little orange to it.

Good luck!

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Just in case you want to try to use the colors to help you sort out your "red" tokens, the following table is my "rough estimate." Please remember that all these tokens vary in color, so the colors below are more or less "typical." The table gives what I'd consider to be the closest color from the Gibbons Stamp Colour Key, although none are exact matches. Also, when it comes to the translucent and transparent colors, it is difficult to match, so the colors I've listed are only approximate.

<u>CHITS</u>		<u>GIBBONS</u>
#25/26	Surface	Scarlet
	Opaque	(Bright Carmine with bright light)
#27/28	Surface	Scarlet Vermilion
	Translucent	Scarlet Vermilion to Carmine Vermilion
#29	Surface	Carmine Red
	Translucent	Carmine Vermilion
#30/31	Surface	Brown Lake
	Translucent	Lake

#32	Surface Translucent	Deep Rose Scarlet Vermilion
#33	Surface Translucent	Lake (and various darker hues) Scarlet Vermilion
#34	Surface Transparent	Scarlet Vermilion Orange (light)
#34(light)	Surface Transparent	Orange Red Orange (lighter than #34)
#35	Surface Transparent	Carmine Lake Deep Rose Red (light)
#35(light)	Surface Transparent	Scarlet Orange Red (light)
#36*	Surface Transparent	Deep Carmine Red Deep Rose Red (light)
#37*	Surface Transparent	Crimson (dark) Carmine Lake

(\*NOTE: #36 and #37 are water-clear and the "transparent" color depends on the surface underneath. Colors above are on white.)

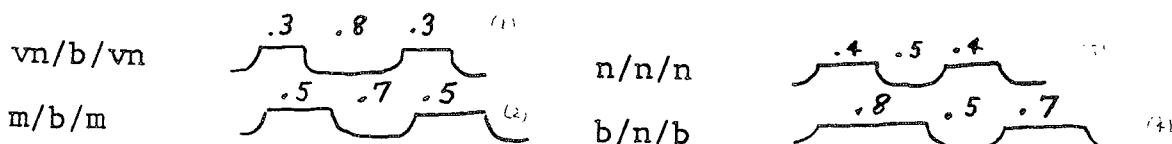
#38	Surface Translucent	Scarlet Vermilion Rosine (light)
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Varieties for #25 through #38 are based on four patterns of rings around the center. The definitions are:

- o Very narrow rings with a broad space between (vn/b/vn)
- o Medium rings with a broad space between (m/b/m)
- o Narrow rings with a narrow space between (n/n/n)
- o Broad rings with a narrow space between (b/n/b)

These patterns differ between faces, so that the varieties are determined on the basis of the two patterns on the token.

I've noted in myself that there is a tendency to think the second pattern is the first pattern, until there is a definite first pattern against which to compare. I've made repeated measurements of all four patterns, and (for those of you who want to verify your classifications so that you know the patterns) here they are:



Measurements are tenths of a millimeter.

# State Collections: Utah

Merlin K. Malehorn (L-179)

*(Following on from my recent articles about the sales tax token collections of the Smithsonian and the A.N.A., I have been in touch with various state historical associations and museums, to determine what they may have or at least be aware they have. The following is a report from one source.)*

Ms. A. L. Brookhyser, Curator of Collections, Utah State History Museum, Division of State History, advises that the tax tokens in the state collection are as follows. I have included the probable Chits numbers.

<u>Quantity</u>	<u>Description</u>	<u>Chits</u>
16	1 mill, aluminum, round, center hole	#7 and/or #9
3	5 mill, aluminum, round center star	#8
3	5 mill, plastic, round orange	#20 and/or #21
9	2 mill, plastic, round gray	#15, #16, #17, and/or #18
3	1 mill, plastic, round green	#10, #11, #12, #13, #14, and/or #19

## Plastic Tokens: II

Fred Reding (R-320)

*(In Newsletter 55, some technical information was provided by Fred. Additional investigation has produced this update.)*

Two Missouri plastic tokens which showed obvious signs of having been subjected to heat (reduced in diameter, badly curled) were weighed and compared to a Missouri plastic token which was obviously unused. The purpose was to determine whether there might have been detectable loss of plasticizer.

Results were inconclusive. The unused token and a bent token both weighed .41 grams, but the other bent token weighed .51 grams. Even if there had been some difference in the cellulosic thermoplastics used, the variation in density should have been only one or two percent rather than twenty. These results would indicate that the differences in weight are due to differences in the thickness of the tokens as they came from the mold. In other words, we can anticipate that, at least in the case of Missouri tokens, they will be observed to have a variety of thicknesses.



Contact was made with Tennessee Eastman, a division of Eastman Kodak, which is the major if not the only producer of cellulosic thermoplastics in the United States. Their Plastics Applications Laboratory in Kingsport, Tennessee, confirmed that all tests previously carried out were consistent with the plastic being cellulose acetate butyrate. In addition, they stated that cellulose acetate butyrate was developed in the 1930s but cellulose acetate propionate was not developed until the 1950s. They offered to make an infra-red scan test to be absolutely certain. Therefore, three plastic tokens were forwarded to the laboratory. The results of the test were that the tokens are cellulose acetate, not cellulose acetate butyrate. Evidently with the addition of a plasticizer, the cellulose acetate is thermoplastic enough to be injection molded. It was noted that cellulose acetate was less expensive than cellulose acetate butyrate at that time.

With regard to plasticizers, Eastman would not disclose information, on the basis of proprietary interest. Any competent laboratory could rather easily determine this, however, if sometime there is a need for the information.

## Toward a New Catalog: VI

Merl Malehorn

With regard to "research." It seems to me that we are using the word to mean the activity of getting around to various localities around the state and digging out information about what went on locally, in the statehouse, and elsewhere. That surely needs to be done, is hard to do, takes a lot of time, and we should be glad there are some members who are willing to be involved in it. On the other hand, the tax tokens and related items we have in hand at any given point in time don't require the same sort of research in order to create a new catalog of the items themselves. There has been quite a body of new knowledge in the ATTS Newsletter over the years, as well as experience with Chits and Jerry's booklet. We are proposing to make the catalog looseleaf so that we can keep adding to it as well as modifying it as new information is developed. Please don't misunderstand me on this point. I know there is a relationship between the events of the time and what was produced in the way of tokens. What I'm suggesting, though, is that we can make a division between "history" and "catalog." This follows along my thought in a previous Newsletter that maybe we should make the history a separate ATTS publication. If we do that, a new catalog becomes shorter and easier to get out sooner. It would consist of the old information as well as any new data on the tokens which has been developed; would rearrange types and varieties somewhat for consistency; and would have other features of interest. For example, it might describe by category only the types of minor varieties which exist, and indicate who has data on them or the supplementary form in which the data is to be made available to interested members. In other words, use the catalog as a catalog and a history as a history.

# Letters

The President of the Morton Grove, Illinois Coin Club requested a copy of Newsletter 55, for information on the Illinois tokens mentioned therein.

Terry Hines, President, State Revenue Society, will ask in his next Newsletter for any information about the use of sales tax tokens in foreign nations. He will also ask the Editor of the American Revenuer (monthly publication of the American Revenue Association) to do the same.

Bob Kelley (R-287, Cincinnati, OH): "It's a shame more copies of 'Funny Money' (Chits) aren't available. I believe this is one of the drawbacks to tax token collectors."

Larry Freeman (F-10, Cleveland, OH) drove to EXPO-86 and on to Alaska, Arctic Circle and Northwest Territories in his motor home. Took six weeks and totalled 10,000 miles. He's off to Germany in March.

## Advertisements

FOR SALE: Bag of 100 tax tokens, at least 25 different, only \$10.00. WANTED: Nebraska tax tokens. Wayne Hohndorf, 6546 Binney St., Omaha, NE 68104.

NOTICE: 5th Annual ATCO NATIONAL TOKEN AND MEDAL SHOW, Sept. 5-6, 1987. Ramada Inn Airport, Abbott Dr. and Locust, Omaha, NE. Table information: George Hosek, 7411 Idledale, Omaha, NE 68112, (402) 455-1905.

FOR TRADE: NM-6(#11); OK-15(#23); M)-1(#17) counterstamp: "ALSO GOOD / IN / LOS ANGELES / 1936 / L.A. CONV. CORP." (red printing). Write: Rocco DiGiacomo, 42 Sunset Drive, Mt. Holly, NJ 08060.

SEND ME A DOLLAR and I'll send you a big, fat (40 mm.) aluminum Dairy Queen token: "GOOD FOR ONE FREE SUNDAE OR WORTH 40¢ OFF THE REGULAR PRICE OF ANY ROYAL TREAT." Ave. circ. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

SELL 100 DIFFERENT or 200 mixed Transportation Tokens. \$20.50 postpaid. Joseph Studebaker, 2614 Legare St., Beaufort, SC 29902.

ATTS NEWSLETTER REPRINTS AVAILABLE. Two Volumes: (Newsletter Vol. 1-3; Newsletter Vol. 4-7). Text enlarged for readability and spiral bound. \$8.00 per volume plus 95¢ per order postage. ATTS, P.O. Box 614, Corvallis, OR 97339.

BEGINNING TAX TOKEN COLLECTOR, recently acquired a large lot of Missouri tax tokens. Will trade two for one for tax tokens of any other state, transportation tokens, amusement tokens, good fors, what have you. Up to four of a kind or type, please. Wm. F. Murphy, 10109 Bradigan Rd., Forestville, NY 14062

# Organizational Report

American Tax Token Society  
Secretary and Treasurer's Report

Fourth Quarter, 1986

## FINANCIAL REPORT

Previous Balance.....\$ 1962.82

Credits: Dues Payments Received.....	270.00
Life Membership, M. Batkin.....	100.00
Back Issues of Newsletter Sold....	32.50
Books and Booklets Sold.....	97.85
Interest.....	27.87
(Error in Recording).....	.20

Debits: Postage for books, back issues of newsletter for renewing members.	39.44
Newsletter Payment, #55.....	106.42

Current Balance.....\$ 2345.38

## NEW MEMBERS (Welcome to ATTS!)

R-388 William Gross, P.O. Box 3, Morristown, AZ 85342.  
R-389 Joseph Williams, 173 McCandliss Dr., Gulfport, MS 39503.  
R-390 Wayne Homren, 1810 Antietam St., Pittsburgh, PA 15206.  
R-391 William Murphy, 10109 Bradigan Rd., Forestville, NY 14062.

## REINSTATE TO MEMBERSHIP

R-249 John Sutor, P.O. Box 725, Galesburg, IL 61402.  
R-306 Glenn Rome, P.O. Box 46071, Seattle, WA 98146.  
R-318 Lloyd Andries, Jr., P.O. Box 624, Witt, IL 62094.

## CHANGES OF ADDRESS

L-169 George Van Trump, Jr., P.O. Box 26170, Lakewood, CO 80226.  
R-358 Howard Wunderlich, 308 Parkwood St., Ronkonkoma, NY 11779.  
R-367 Claude Scott, Jr., 973 Tampico Ct., Colorado Springs, CO 80910.

## NEW LIFE MEMBER

L-284 Mike Batkin, MBank Vista Hills, N.A., 1790 Lee Trevino,  
El Paso, TX 79936.

\*\*\*\*\*  
\*\*\* DON'T FORGET TO PAY YOUR 1987 DUES IF YOU HAVEN'T ALREADY! \*\*\*  
\*\*\* DUES ARE \$5.00 TO: ATTS, BOX 614, CORVALLIS, OR 97339... \*\*\*  
\*\*\*\*\*

Merlin K. Malehorn (L-279), 6837 Murray Lane, Annandale, VA 22003

PRICE LIST #4

Prices are good through 30 September 1987. Numbers are from Chits.

I have sorted through and classified all my MO red, gray, and green plastic tokens, arriving at my "best fit" to the Chits classifications. I've lumped #25/26, #27/28, and #30/31, because I cannot see any major differences consistently. I can provide you the following, in a plastic "see-through" coin page, for #3.50 postpaid.

#25/26h	#38j	#46
#27/28c, e, g, h, j	#39	#47
#30/31g, h, j	#42	#48
#33h	#43	#49
#34h	#44	#51
#36h	#45	

Tokens below are 10¢ each plus 22¢ stamp for each batch of 10 or less.

CA #15a	White Log Taverns strip of eight
CA #17(with error)	White Log Taverns punchcard of eight
CA #18a	Warboy's $\frac{1}{4}$ mill small type, black on white, card of 20
CA #20a	Warboy's 1 mill small type, black on white, card of 20
CA #23a	Warboy's $\frac{1}{4}$ mill small type, black on salmon, card of 20, .5 mm stock (i.e., thick paper)
CA #24a	Warboy's $\frac{1}{4}$ mill small type, black on bright orange, card of 20, .5 mm stock
CA #24a	Warboy's $\frac{1}{4}$ mill small type, black on reddish orange, card of 20, .3 mm stock (i.e., thin paper)
CA #24a	Warboy's $\frac{1}{4}$ mill small type, black on bright orange, card of 20, .3 mm stock
CA #26a	Warboy's 1 mill small type, black on salmon, card of 20, .5 mm stock
CA #27a	Warboy's 1 mill small type, black on orange, card of 20, .3 mm stock
CA #27a	Warboy's 1 mill small type, black on orange, card of 20, .5 mm stock
MI #17a	Grand Rapids Milk Dealers (i in Receipt under middle leg of m in Milk)
MI #17b	Grand Rapids Milk Dealers (i in Receipt under right leg of m in Milk, numeral 1 leaning left)
MI #17c	same as #17b, except numeral 1 upright
WA #19	1/5¢ black print on blue
WA #20a	1/5¢ black print on yellow, reverse not inverted
WA #42b	Colfax, small TOKEN
WA #72b	Mecca Cafes, single
WA #76	Rainier Packing Co.

## INDEX

Issues 41 - 55: 1983 - 1986

## Issue-Page

## ALABAMA

Alabama #10 Die Varieties, M. Malehorn	51-8
Osborne Made AL Fibers	46-15
Who Made the Token?	55-23

## BEGINNERS

Grading Tax Tokens, T. Davenport	43-2
Keys to the Series, T. Davenport	41-2
Materials Used for STTs, T. Davenport	44-2
Plastic Token Transparency Varieties, T. Davenport	45-2
Principal Sales Tax Token References, T. Davenport	41-2
Techniques, M. Malehorn	51-13
The Rarity Scale, T. Davenport	43-2
The Three Basic Types, T. Davenport	42-2
Why Tax Tokens Were Issued, T. Davenport	42-2

## CALIFORNIA

Leighton Dairy Lunches: A Comprehensive Listing, T. Davenport	44-3
Coupons	55-3

## CANADA

Reprint from ATTS Newsletter Vol. 2, No. 3&4, July - October 1972	53-11
--	-------

## CATALOG

New Scrip Catalog Published	48-9
Toward a New Catalog, T. Davenport	48-2
Toward a New Catalog--II, M. Malehorn	49-12
Toward a New Catalog--III, L. DeGood, R. Johnson	50-12
Toward a New Catalog--IV, T. Davenport, M. Malehorn	51-11
Toward a New Catalog--V, M. Malehorn	54-3

## COLLECTIONS

The A.N.A. Collection, M. Malehorn	55-25
The Smithsonian Collection, M. Malehorn	54-25

## COLORADO

A Table of CO-2 Varieties, M. Malehorn	47-4
--	------

## FEDERAL GOVERNMENT

Sales Tax Exemption ID Card 55-3

## FLORIDA

Sales Tax on Preprinted Admission Ticket 55-4

## GENERAL

A Tax Token Holder	42-7
An Introduction to H.E. Rowold's "Sales Tax Tokens" (1956)	45-5
Believe It or Not, G. Magee	52-14
Bledsoe's Tokens Take Toll on Time	46-9
Collecting State-Issues, T. Davenport	43-6
"Copper" Brass and OK Fibers, R. Johnson	46-13
Did You Know--ATTS Officers	50-4, 51-14
How I Started Collecting, G. Magee	48-3
Plastic and Fiber Tokens, F. Reding	55-13
Plastics, M. Malehorn	53-17
Reprise of First 50 Newsletters	50-1
Sales Taxes May Force Minting of Fractional Coins	49-10
State of the Hobby, R. Johnson, President, ATTS	52-1
Test Yourself, E. Altvater	53-15, 54-21
Those Tax Tokens: Numismatics, Philatelics, or What?, J. S. Schimmel	55-8
Values of State-Made Keys, T. Davenport	47-9
What About This: Ideas	50-13

## ILLINOIS

Astoria Thick Token?	55-4
Chicago Unknowns	55-4
Chicago North Shore and Milwaukee R.R.	53-3
Depue, Illinois Provisional (IL #20), L. DeGood	46-7
Estimating a Total Mintage, R. Leonard	48-4
Estimating Mintages: A Commentary, T. Davenport	48-7
ID Cafe	42-4
Illinois: Miscellany, M. Malehorn	54-15
Illinois: More Data, M. Malehorn	52-9
Illinois Provisionals, R. Johnson	49-5
Illinois Provisionals - Continued, R. Johnson	50-6
Illinois State Tax Tokens: A History of the Illinois Sales Tax - 3, R. Johnson	48-8
Illinois: Still More Data, M. Malehorn	55-17
Kankakee Provisional (IL #32), L. DeGood	44-9
Mattoon, Illinois Provisional (IL #42), L. DeGood	47-10
Monmouth, IL Provisionals, R. Leonard	49-7
Newspaper Clippings, P. Klablel	52-13
Off-Metal Kewanee Found, R. Leonard	46-4
Peoria	53-4

## ILLINOIS (Continued)

Randolph County #74	53-5
Rowold Notes, R. Hartzog	46-14
Sales Tax Wars: A History of the Illinois Sales Tax - 1, R. Johnson	46-5
Tazewell County Provisional (#86), L. DeGood	45-17
The Elmes Street Grocery	42-4
The Governor Strikes Back: A History of the Illinois Sales Tax - 2, R. Johnson	47-7
The "Lincoln Park, IL" Provisional Tax Token Mystery, R. Leonard	45-3
1933 Illinois Cardboard (Otto Kundig)	44-6

## IOWA

1935 Iowa Coupons, T. McMann	42-6
------------------------------	------

## MICHIGAN

Turners, L. DeGood	43-3
Turners Piece Attributed, D. Coy	44-8

## MISSISSIPPI

Mississippi 5 Mill Fibre, L. DeGood	48-13
#3 Variety	50-3
#8 and #9 Varieties	55-16

## MISSOURI

Missouri Sales Tax Tokens, E. Kettenbrink	54-3
---	------

## NEBRASKA

Another Anti-Tax "Milktop," T. Davenport	44-7
Omaha Milktop	53-2

## OHIO

Addressograph?!?	46-6
Cincinnati's Wheel Cafe, R. Leonard	46-3
More Ohio Card Finds, E. Kettenbrink	47-2
More on Addressograph	54-2
New Ohio Card Discovered, F. Robinson	46-2
New OH Punchcard, E. Kettenbrink	53-2

## OKLAHOMA

"Copper" Brass and OK Fibers, R. Johnson	46-13
Oklahoma Hoard Found, I. Swalwell	42-10
Oklahoma Odds and Ends, M. Malehorn	50-9
OK #18 and #19, I. Swalwell	51-15
The Oklahoma Sales Tax, R. Gilbert	43-4

## OREGON

New Oregon Pinback, T. Davenport	42-5
Oregonians to Vote for 7th Time on Tax, T. Davenport	50-5
Oregon Says No, 4-1, T. Davenport	51-3

## PRO-TAX

The Simplicity Tax Token, G. Frakes	41-3
-------------------------------------	------

## SALES

DeGood	52-1, 54-1, 55-2
Schimmel	53-1
Schimmel Sale Highlights	41-4

## TEXAS

San Antonio Maverick: E & A Fecci	52-2
-----------------------------------	------

## UTAH

Utah Green Plastics: A Study, M. Malehorn	48-10
Utah #8 Variety	54-2

## WASHINGTON

A New Sales Tax Collectible, T. Davenport	51-2
More on Sales Tax Exemption Certificate	55-6
Penny's Garage	47-11
Tenino Hopkins Merc.	54-2, 55-5
Tenino Replicas	55-5
Tenino's Wooden S.T.T.s, T. Davenport	53-6
Washington Scrip Finds, T. Davenport	49-2
WA #18 Die Varieties, D. Gladfelter	51-7
1935 Washington Private: Metropolitan Store	42-3
#18 Metal Variety	50-3





# ATTS NEWSLETTER

## APR - JUN 1987

57

### In This Issue

PRICES REALIZED - Schimmel List #14  
NEW FINDS - Missouri, Illinois, Washington,  
Utah, Mississippi  
HISTORY - Washington, Federal Government,  
Ohio, Magee Price List #82,  
Arkansas, Michigan  
TECHNICAL - Utah, Oklahoma, Colorado  
COLLECTIONS - Alabama  
CATALOG - Developments, Numbering System  
NEWS AND LETTERS  
ORGANIZATIONAL REPORT  
ADVERTISEMENTS

Over the winter there has been quite a bit of activity on development of a new catalog. We recognize that newer members who really want to "dig into" sales tax tokens will quickly exhaust the possibilities of Jerry Schimmel's State-Issued catalog and will not have access to Chits, Chisellers and Funny Money because it is no longer in print. As a result, we are anxious to produce a new ATTS Catalog that will be available for all members, even if there are some mistakes (to be corrected as discovered) and some missing pieces of information. This issue of the Newsletter therefore has quite a bit of coverage on the current status of development.

--- The Editor

FREE ADMISSION

BUY-SELL-TRADE

5th ANNUAL  
**ATCO**  
TOKENS-MEDALS-MORE

National Token & Medal Show

More Info:  
George Hasek  
7411 Ideldale Ln.  
Omaha, NE 68112  
(402) 455-1905

September 5 & 6, 1987  
**OMAHA, NEBRASKA**  
SAT. 9-7 SUN. 9-5

Show Address:  
RAMADA INN AIRPORT  
Abbott Drive & Locust  
Omaha, NE 68110  
(843) 71-4 per room  
(800) 228-9075

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## Prices Realized

Jerry Schimmel's Mail Bid List #14 closed March 22, 1987.  
Prices realized on sales tax tokens and a related piece were:

Lot 1	Alfeld & Healey Co., Livingston, IL ¼¢	\$286
Lot 2	Merchants Casey, IL ¼¢	37.50
Lot 3	El Paso, IL ¼¢	5
Lot 4	Ladd, IL ¼¢	17
Lot 5	Gillespie, Bunker Hill, Beardstown	12
Lot 6	30 different IL provisionals	40
Lot 7	Simplicity Tax	5
Lot 8	Dunham 1933 one mill	15
Lot 9	Misc. lot of five pieces	12
Lot 850	New Guinea Head Tax 1940-41	43

## New Finds

### Missouri

In a letter of March 20, 1947 to Herb Rowold from the Illinois Department of Revenue, the writer of the letter comments about several newspaper clippings which he had obtained. Among them was one from the editorial page of the St. Louis Post-Dispatch. In it there was mention of Missouri coupon books. There is no indication in the letter whether coupon books had been used, were being considered, had been considered and rejected, or whatever, in Missouri. Do any members who specialize in MO or who have "researched" the early newspapers have any more information on this?

Chits catalogs a steel 23 mm 5 mill token as MO #16. The pattern is the same as MO #24, the 5 mill zinc token. This begs the question whether there might be a steel 23 mm 1 mill token having the same pattern as MO #22 or MO #23. Any comments?

Chits catalogs two of the MO milktops as #17 and #18, the larger 1 mill and 5 mill, respectively. One of the #17 varieties is a pressure stamp (- PAT. - / 8-19-19.) on the reverse. One of the #18 varieties is a different pressure stamp (SANITARY / PAT. 8-19-19.) on the reverse. A #17 has been reported with the #18 pressure stamp.

### Illinois

In a note from Jerry Bates to Jerry Schimmel dated July 14, 1969, Bates comments about a Riverton (Illinois?) ¼¢ token that seems to have existed. Can anyone provide more information?

In Newsletter 55 (October-December 1986), there was comment about retailers in Chicago using coupons, tokens, punch cards, and other procedures for collecting sales taxes. In The Numismatic Scrapbook Magazine, May 1941, pages 300-301, there is a brief article about Illinois sales tax tokens. Most are metal but a few are cardboard. Included in the article is a listing of a green cardboard from Park Ridge. If it exists in someone's collection, we'd like some information for the new catalog.

There is also the following comment in the same article:

"When the original sales tax was introduced, large numbers of merchants used 'sales tax cards' which were in the form of punch tickets. The publishers of this magazine printed such tax cards for some 75 to 100 Chicago concerns during 1933."

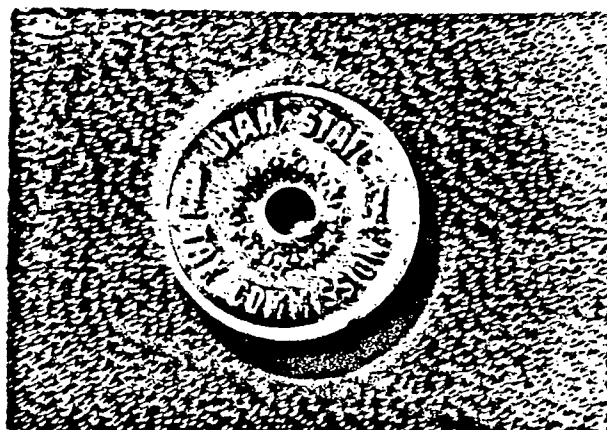
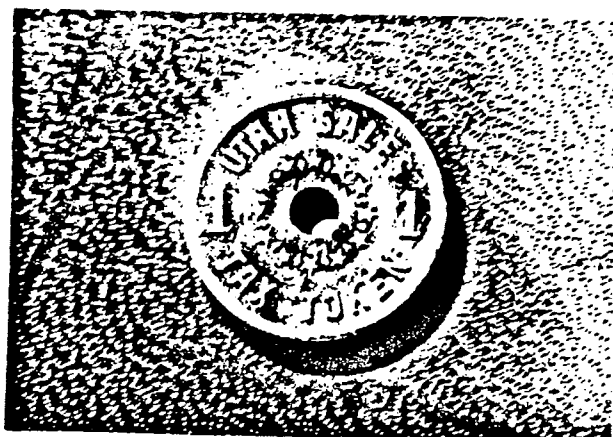
Aside from a few of these that have managed to get themselves cataloged, these pieces are probably long since lost. But check around, you Illinois buffs. Maybe there are some collectors of other kinds of things that have a few of these--scrip collectors in the Chicago area, for example.

#### Washington

Chits (page 182) assigns to Aberdeen a "maverick," obverse "G.H.J. / 1/5¢" and reverse "A . . . EEN". As far as known, there has been no report of any effort to provide further identification. Therefore, correspondence was initiated with the Aberdeen Museum of History. The curator has responded that he has been unable to find . . . concrete information on the token, although it sounds like it is from the area. He contacted a local coin dealer, but was unable to obtain any information. Local city directories of the 1930s show the only "G.H.J." business to be the Grays Harbor Jobbers Association. He believes it was related to the printers union.

#### Utah

Brian Smith (R-376, Jefferson City, MO) reports a UT 16 mm. aluminum that looks like UT #9. However, in between the stars around the center are diamond shapes, elongated toward the center. In addition, there is no raised rim around the outer edge of the stars.



Mississippi

The Editor has several MS #8, flat-white plastic. Chits reports this token as translucent. However, some of the Editor's are opaque. Two varieties?

In Newsletter 56, a matter of "unfinished business" with regard to a token from Mississippi was discussed. Several members commented. Tom Holifield (R-327, Alderson, WV) provided the best clue. He suggested that it was a promotional gimmick of the state, and that an inquiry might be made to a couple state offices. As a followup, inquiry was made and the letter below is the response. As far as the Editor is concerned, this takes "Colonel MIM" off the books as a possible sales tax token or something related thereto.

# MISSISSIPPI

## STATE TAX COMMISSION

C. A. Marx, Ph.D.  
Chairman

April 1, 1987

Post Office Box 960  
Jackson, Mississippi 39205-0960

William A. Wilkerson  
Associate Commissioner

Nicki Martinson  
Associate Commissioner

Mr. Merlin K. Malehorn  
6837 Murray Lane  
Annandale, Virginia 22003

Dear Mr. Malehorn:


Your letter concerning the Colonel MIM token was forwarded to me for reply.

Money in Mississippi was a promotional campaign initiated by the Mississippi Agricultural and Industrial Board, predecessor of the current Mississippi Department of Economic Development. The program began in the early 1970's.

The token you described bearing "Colonel MIM" was an advertising gimmick associated with this campaign. The token symbolized "Money in Mississippi" but has no monetary value. It has no relationship whatsoever with sales tax tokens used in Mississippi from 1936 to 1952.

We hope this explanation will clear up the mystery of Colonel MIM.

Sincerely,



Alice G. Gorman, Director  
Administrative Services

AGG:js

## Remember the lowly tax token?

by Marlene Bostrom

If you were born in the late 1940's or early 50's, you may never have seen or heard of a tax token. But for those whose memory jogs back farther, the recollection may evoke a bit of nostalgia for the days when sales tax could be paid with a fifth of a cent.

Tax tokens took several shapes between 1935 and 1951 when they were in use in the state of Washington, but the image in the minds of most is the 7/8-inch shiny aluminum money piece with a hole in the center.

Approximately 185 million of these metal tokens (77 per capita) had been distributed by the time it was decided to discard the token system in 1951.

On one side of the quarter-size token was imprinted the words:

*"Tax on purchase of 10 cents or less  
—Ch. 180, Laws 1935,"* and on the other, *"Tax Commission, State of Washington—Tax Token."*

Washington was a pioneer in the field of token taxation. The 1935 Legislature enacted a retail sales tax of 2 percent effective May 1, 1935. The law stated:

*"The Tax Commission shall procure, make available and sell to buyers scrip or tokens which shall be accepted by sellers in the payment of the tax imposed . . ."*

The first tokens were worth a fifth of a cent.

It was originally thought that 10 million of them would be ample. Only 750,000 were delivered initially, so to avoid a shortage, the former Tax Commission ordered the production of 1x2-inch lithographed paper tokens which could be printed quickly. These were retired after September, 1935, when a full supply of aluminum tokens was received.

EMERGENCY TOKEN  
Redeemable by Spokane Stores for  
**3% SALES TAX TOKEN**  
to August 1, 1941  
SPOKANE RETAIL TRADE  
BUREAU

During the first weeks of distribution, shortages occurred in many cities and emergency tax tokens were printed and distributed by local Chambers of Commerce, merchants' associations and sometimes by the stores themselves.

Mark Aspinwall, a long-time Tax Commission employee, now retired and living on the west side of Olympia, was in charge of the section which sold and recovered tax tokens for the state. The tokens were sold to retailers by weight and Aspinwall says one employee did nothing but weigh tokens all day. The tokens were weighed on a specially-built scale noted for its accuracy.

Mr. Aspinwall reminisces that he would sometimes travel around the state when the department's supply of tax tokens got low, weighing scales in hand, and buy back tokens from retailers who had an extra supply.

On May 1, 1941, the 3 percent retail sales tax law became effective and the tokens increased in value. They were then used only for sales of 29 cents or less; one token for sales of 5¢ to 14¢, and two for 15¢ to 29¢ sales.

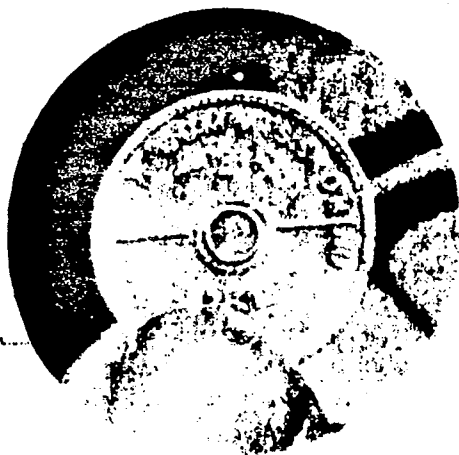
Because of World War II aluminum shortages, a token with a fibre composition was substituted late in 1941. It was similar to the metallic token except for the words "Laws of 1941" and "Tax on purchase 14 cents or less." These tokens didn't win any beauty prizes with their drab, dark green appearance and holeless center. They were replaced in 1943 by a bright green plastic token that awakened new interest in the token because plastic was a relatively new product in those days.

In August, 1946, wartime shortages of aluminum eased, and it was decided to return to the more popular aluminum coin. This version was like the original one except that no designation of value was printed on the token.

Besides their monetary value, tokens were found useful for a number of other purposes such as poker chips, washers, counters, fishing tackle and decorations.

Mr. Aspinwall remembers that the Yakima Indians used the tokens to decorate their attire, sewing them on their trousers and hat bands.

The high school crowd of the '40s strung them on their shoe laces, to the



dismay of their parents, and on the drawstrings of the popular rain slickers worn in that era.

Some inventive gamblers began using tokens as slugs in slot machines (legal at that time). They would file the edges, plug the center with lead to attain the proper weight, and use them in place of coins in the machines.

Former director of interpretations, Jim Stanford, now with the Board of Tax Appeals, says that tax tokens were a great help to him in rebuilding a 1947 Plymouth. He used them in all sorts of places in the engine to make things fit together better.

Ed Tveden, Stanford's successor, recalls using tokens in bags for doorstops at the Spokane district office after they were no longer used for tax purposes.

People liked to vent their frustrations by mutilating the tokens. Many were in circulation maimed by such methods as fluting the edges, flattening them on train tracks, and shooting holes through them.

In 1951 it was decided to replace tokens with pennies, based on the "bracket" system of collecting retail sales tax, and the department took on the monumental task of reclaiming all the tokens in the state.

Today tax tokens are collectors' items. Those mementos stashed away in bureau drawers may have more than just sentimental value, especially some of the limited and earlier editions. The paper script that was issued by retailers has especially high priority on collectors' lists.

A few have been 'seeded' for future generations of treasure hunters. Aspinwall says he superintended the burial, like scattering of ashes at sea, of the last hundred thousand or so of the reclaimed tokens. Somewhere on the slope below the capitol greenhouse, they rest in peace.

---

From The Numismatic Scrapbook Magazine, July 1935, p. 50

### ILLINOIS STATE SALES TAX TOKENS

The Illinois Retailer's Occupational Tax Tokens have made their appearance with an initial coinage of 200,000 pieces in the denomination of 1½ mills. Plans are being made to recall this first issue and change the shape or perforate the pieces to avoid possible Federal Government objections as resembling the coin of the Realm too closely.

The state of Washington has also issued Sales Tax Tokens, if other states fall in line there may be a new series for the collector to work on.

\* \* \*

# Federal "Tax Tokens"

Merlin K. Malehorn L-279

In Newsletter #53, page 21, there is a reprint of a short note from The Numismatist, August 1935, about a possible striking of two U.S. coins that might be used in collecting sales taxes. In Newsletter #54, page 9, there is a reprint from The Numismatist, September 1935, about the bill being killed in the House Committee. In the February 1987 issue of The Numismatist there is an article on page 351 by Scott Fulmer about minor coinage that didn't make it. Among other things, it discusses the bill which had been proposed and the reasons for its rejection. Fulmer's discussion is not very thorough, since he had other things to cover. I had previously researched this matter further, with the help of the Department of the Treasury and a contact with my Representative to the Congress. The material which follows is a summary.

In the First Session (1935) of the Seventy-Fourth Congress of the United States, there were fourteen bills introduced with regard to coinage of one kind or another. The bill in which we have some interest was H.R. (House of Representatives) 8969, "A bill to provide for the striking of medals in lieu of commemorative coins, and to provide for the coinage of fractional minor coins and for other purposes." The equivalent bill on the Senate side was S. 3086. As reported previously, H.R. 8969 never made it out of committee. This left it up to the states and the Department of the Treasury to resolve what to do about sales tax tokens and the opinion of the Treasury that the state tokens were illegal. After an initial attack on this matter, the Treasury evidently decided to ignore the problem, possibly because any other action would have had undesirable political repercussions.

Considering that the bill was introduced on behalf of the administration, it was possible that the Bureau of Engraving and Printing would have already begun a design effort for the two coins. This is fairly common practice in the federal government--when you send a proposed bill up to the hill, you anticipate hearings and so you get your case in order. (There are a few extra clichés for you purists.) Therefore some months ago I requested the Bureau of Engraving and Printing to make a search for any residual records. They were unable to find anything, nor did the National Archives or the Philadelphia Mint have any identifiable records. That's not to say that nothing exists, but just that there isn't any way to find it at this time. Perhaps another bit of unfinished business?

# Ohio

*(For those who are interested in Ohio tax stamps, this article comes from The American Revenuer, March 1950, page 2. It was provided several years ago by Ken Preuss of the State Revenue Society. PLEASE NOTE THAT REFERENCES TO PRICES AND CATALOGS, AS WELL AS ADDRESSES, ARE NO LONGER ACCURATE. The author was E.S.A. Hubbard.)*

## OHIO MAY DISCONTINUE USE OF SALES TAX STAMPS!!

The prolific and very interesting issues of Ohio's Sales Tax stamps may come to an end shortly! A bill is now before the Ohio Legislature to substitute a gross sales tax to be paid by the seller. This will probably be reflected in retail prices, which will undoubtedly be raised to include the tax.

These Sales Tax stamps, which have two halves (Vendor's and Consumer's), came into use in 1934 with the rash of depression inspired sales taxes which broke out all over the country at that time. The Columbian Bank Note Company and the Reserve Lithograph Company printed most of the stamps, however, in the early issues three other companies were awarded minor contracts and the American Bank Note Co. won a contract for 1¢ stamps for a short time in 1939. Nearly all of these issues bear the imprint of the printers, just outside the bottom edge of the two halves.

In all, about 150 major varieties have been issued in these stamps, with many sub-varieties such as inverted safety design, reversed safety design, various colors of serial numbers, various shades of the same stamp, and separation varieties.

The most unusual of all these stamps are errors: 60¢ Reserve printing (on yellow paper perforated 12½) was issued in error without the dark blue which makes up the main part of the bicolored design! In 1942 this same company made the mistake of printing the 2¢ stamp in green and red instead of black and red! This is a very scarce stamp, while the same stamp printed in brown in error may be obtained for about 50¢ from dealers in State Revenue stamps.

There are several collectors who go after these Sales Tax stamps avidly and they seem to be gaining popularity with stamp collectors, in general, faster than any other group of State Revenue stamps.

Cabot's State Revenue catalog of 1940 (available for \$1.50) lists about 87 major varieties of these stamps while Hubbard's catalog, which is in preparation, will list over 150 major varieties.

Collectors interested in obtaining further information on these absorbing issues may write The American Revenue Association, 4526 Katherine Avenue, Sherman Oaks, California.



# An Early Price List

9

GEORGE MAGEE, JR.

A.N.A. 5373

6388 Overbrook Avenue

Philadelphia—31, Pa.

Sales Tax Tokens for Collectors

Current Proof Coins (1936-1942)

PRICE-LIST NUMBER 82

Corrected To:

Notes: Remit by cash, postal note, money order, or unused 1-2-3c. stamps with your order. No checks, please. Approvals respectfully declined. Listings pencilled through are sold out. This list is not complete; kindly refer to CATALOGUE OF SALES TAX TOKENS, by Magee, listing and describing all known tax tokens. New Edition Ready about October 1946. All tokens offered in this list are subject to prior sale, and prices subject to change without notice. Postage prepaid on all orders.

## PROVISIONAL ISSUES OF ILLINOIS. 1933.

### FRACTIONAL CENT MONEY.

Arcola, uncirculated, copper .....	.50
Astoria, alum., circ. ....	1.00
Beardstown, copper, circ. only .....	1.00
Bunker Hill, brass, uncir. ....	.50
Cambridge, copper, uncirculated .....	.50
Carbondale, alum., uncirculated .....	.50
Casey, copper, circ. only .....	5.00
Chandlerville, copper, uncirculated .....	.50
Charleston, copper, uncirculated .....	.50
Effingham, copper, uncirculated .....	.50
Galva, copper, uncirculated .....	.50
Gillespie, brass, uncir. ....	.50
Herrin, sq. alum., circ. only .....	1.00
Hoopeston, alum., uncirculated .....	.50
Jackson County, aluminum, uncir. ....	.50
Jackson County, Murphysboro, White Card, circ. only .....	.50
Jackson County, Daniels Store Yellow Card, uncir. ....	.50
Jacksonville, brass, circ. only .....	.50
Jasper County, copper, circ. only .....	.50

Kankakee, aluminum, uncir. ....	.50
Keithsburg, copper, uncir. ....	.50
Kewanee, copper, uncir. ....	.50
LaMoille, blue card, uncir. ....	.50
LaSalle, copper, circulated only .....	.50
Litchfield, copper, uncirculated .....	.50
Mattoon, alum., uncir. ....	.50
Mendota, blue card, circ. only .....	1.00
Mercer County, copper, uncirculated .....	.50
Moline, copper and alum. uncir. ....	2 for .75
Monmouth, alum., uncir. ....	.50
Mt. Olive, alum., uncir. ....	.50
New Boston, copper, uncir. ....	.50
Ohio, white card, circ. only .....	1.00
Paris, copper, uncir. ....	.50
Pike County, copper, circ. only .....	.50
Pinckneyville, white card, circ. only .....	.50
Princeton, blue card, uncir. ....	.50
Randolph County, reprints, uncir. ....	.05
Full sheet of 40 uncut .....	1.00
Rock Island, copper and alum., ....	2 for .75
Rossville, alum., uncir. ....	.50
Rushville, copper, circ. only .....	1.00
St. Anne, copper, uncir. ....	.50
Tazewell County (Pekin), copper, uncir. ....	.50
Tiskilwa, orange card, circ. only .....	1.00
Toulon, aluminum, uncirculated .....	.50
Union County (Anna), alum., uncir. ....	.50
Virginia, copper, circ. only .....	1.00
Whiteside County (WMCA), alum., uncir. ....	.50
Witt, aluminum, uncir. ....	1.00
Wyanet, white card, circ. only .....	1.00

An assortment of 10, my selection, in uncirculated condition, offered for \$3.00. This is a \$5.00 value at list prices.

# Comments On Magee List 82

by Tim Davenport  
(ATTS R-232)

Dealers are an important part of the world of numismatics. Without dealers, collections would be ever more difficult to "add to" and the fun of assembling a set of coins or tokens would diminish. There are only so many coins or tokens that one can find locally--dealers bring wares from other localities to the collectors who seek them.

George Magee, Jr., of Philadelphia, PA, was one of the first dealers of sales tax tokens. (See his story, "How I Started Collecting" in ATTS Newsletter 48, pg. 3). Magee wrote to state governments, local chambers of commerce, and individual merchants around the nation in search of sales tax tokens. Having them in his possession, he produced the first catalog of STTs (see ATTS Newsletter Vol. V, No. 4) and issued periodic price lists for collectors.

One of Magee's price lists appears on the preceding page. This list, Number 82, was probably put out in late 1945 or the first part of 1946. In it he offered a wide array of Illinois provisional sales tax tokens for sale to collectors. Several facets of this price list make it of interest to collectors today:

- \* Magee had specimens for sale of a number of tokens which are today listed among the rarest of the Illinois issues, including the metal issues of Astoria and Casey and the cardboards of Mendota, Ohio, and Wyandot. Where else are you going to again see these pieces listed for sale at \$1.00 each?
- \* Interestingly, the so-called "Herrin" square tokens was included among the ranks of these rarities. Magee even ran out of them! In the earliest days of tax token collecting, this token was considered a rarity. Today, there are more known die varieties of this token than the entire census of such pieces as Astoria and El Paso.
- \* The corollary to this observation is that what is rare today may not be rare tomorrow. Levels of rarity are not written in stone--they fluctuate over time.
- \* The price differential in Magee's list between "common" and "rare" pieces was not that much. In fact, in real terms the market prices of the "common" Illinois provisionals have depreciated over time; common provs can be had today for 50¢--or less. In contrast, the market values of the rarities have appreciated dramatically.
- \* Finally, note that Magee's reprints of the Randolph Co. cardboards (listed in Chits as IL#74) were in existence at this early date. An uncut sheet brought a dollar.

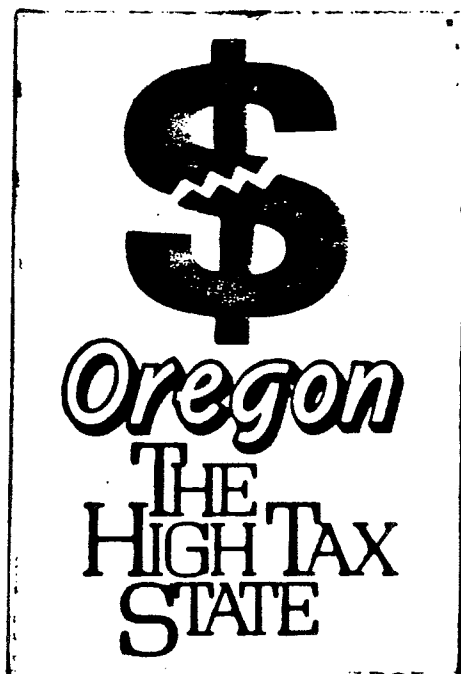
# Oregon Anti-Tax Button

Collectors of tax memorabilia will be happy to note the discovery of yet another Oregon anti-tax pinback. Tim Davenport, of Corvallis, OR reports finding the rectangular button shown to the right. The button reads "Oregon / The / High Tax / State" in green on a yellow background and measures 54 x 79 mm.

Davenport states: "My wife, who until recently worked as the Secretary to our State Senator, found this button in his 'archives' from the last legislative session. Contrary to Oregon Law, there is no indication of who issued the button in micro-printing on the rim, so it's anybody's guess whether this had anything to do with the recent sales tax campaigns.

"My best guess is that it is a 'tax revolt' button rather than an 'anti-property tax/pro-sales tax' button. Since it came out of the archives from the last session, it probably was issued in 1985 or earlier."

The button will tentatively be considered a non-sales tax item and will not be assigned a "pseudo-Chits" catalog number.



## More Notes: UT, OK, CO

Merlin K. Malehorn L-279

### UTAH #8 HOLES

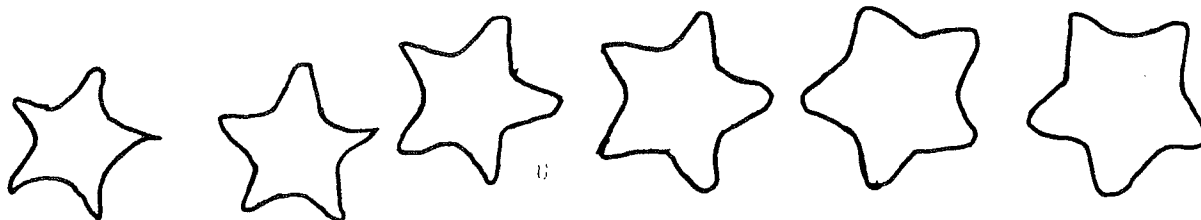
Members who have been with us for a while or browsed through back issues of the Newsletter may be vaguely aware that once in a while I get interested in the holes punched in tokens. My working idea is that we ought to be able to identify some of the punches if we are interested in doing so. After all, if we consider that Chits says UT #8 has either rounded corners or pointed corners on the hole, there must have been at least two punches.

As a general rule, I've found that the persistent collector can identify some of the punches used for various states' tokens. I've not been able to identify all the punches consistently for any one type of token in my collection.

With regard to UT #8, I am of the opinion that the two varieties listed in Chits must be viewed as the opposite ends of a range of shapes for the corners of the star punch. That is, there were also punches in between, on which some corners were rounder than others. Thus, a collector of varieties might want to include in the collection some of the hole shapes in between the two "typical" varieties in Chits.

First, a careful examination of 239 UT #8 under a 16X magnifier leads to the conclusion that the punches were made from either face and the material punched out was more or less cracked off the opposite face. On AU tokens, you can usually see the punch tracks entering from one face and a little fracture line at the opposite edge. There is also a little residue along the fracture edge. This residue can mislead your observation of the shapes of the tips. So one rule in examining UT #8 holes is to be certain you are looking at the "input" face.

Here are some magnified hole shapes from UT #8. Magnification is approximately 5X. The edges of these magnified shapes are slightly incorrect because of the residual material along the fracture line. Nonetheless, the one on the right is UT #8a (rounded corners) and the one on the left is UT #8b (pointed corners) even though the corners on both are slightly rounded when magnified. But what of the ones in the middle? Even to the naked eye the tokens themselves are different from #8a and #8b.



There are several of these "middle group" shapes. I've put in only a few for illustration. I have no idea what the total may be.

What this boils down to is that, to the naked eye, the token which is #8a, looking at it from the "input" face, definitely has rounded corners on the hole. The #8b token really has corners which are narrow and "almost pointed." But in between are other tokens which you as a collector may have classified as #8a or #8b but which are really somewhere in between the obviously rounded and the obviously pointed.


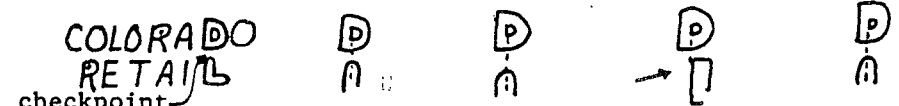
As an added thought, keep this in mind when you look at the triangular, square, or other holes in other metal tokens from other states. The ones I've looked at have tended to confirm my impression that "rounded" and "pointed" are just the opposite ends of a range, rather than being the only two varieties of the punches.

#### COLORADO #8 AND #9 REVISITED

In Newsletter #47 (Oct. - Dec. 1984), I reported the results of a study of 104 of these Colorado tokens. At the time, I believed that there were six token varieties, and provided a table of various data for each.

In the ensuing two years, I have accumulated over 5000 of these tokens, in all sorts of conditions. After cleaning out the damaged, unreadable, and other useless pieces, I still have over 4000. I have now examined them in detail and am of the opinion that there are really only four token varieties rather than the six previously reported.

I base this on having identified an additional characteristic which contributes to sorting them out. Here is what I measured, and my measurements. Note that you can identify #9b easily by looking at the D-L alignment in COLORADO/RETAIL on one face. That leaves you with #8, on which the legend touches the ring, and #9a. The two varieties of #9a can be easily sorted out because the distance of the legend from the ring is so different.

		Variety			
Detail	#8	#9a	#9b	#9a	
					
Obverse					
1	touch	.1 mm.	.5 mm.	less than	
2	almost touch	.3 mm.	.4 mm.	.6 mm.	
Reverse					
1	touch	.2 mm.	.3 mm.	.5 mm.	
2	touch	.2 mm.	less than .4 mm.	more than .5 mm.	
					

In my opinion, we probably should renumber this whole group as a single type with four varieties.

I also found a few which seem to have an outer ring or maybe two outer rings missing. I believe these to be filled dies, because I found an entire sequence of these in which the outer ring or two gradually disappear.

There are at least four different sizes of the greek cross in the center, but I didn't study the cross in any detail. There is also a fifth "extra large," but under the magnifier it is clearly a double-punched hole with the second punch being slightly offset to form a hole which is larger.

#### OKLAHOMA #11 THROUGH #15 DIES

Chits catalogs these tokens as:

"Obv. SALES / TAX / 1 1 / TOKEN / OKLAHOMA  
Rev. FOR OLD AGE / 1 1 / ASSISTANCE

11. 23 mm. WHITE TRANSLUCENT FIBRE no center hole
12. 23 mm. WHITE OPAQUE FIBRE no center hole
13. 23 mm. GRAY OPAQUE FIBRE no center hole
  - a. light gray.
  - b. dark gray.
14. 23 mm. YELLOW-BROWN OPAQUE FIBRE no center hole
15. 23 mm. ORANGE-BROWN OPAQUE FIBRE no center hole"

Marty Hartkopf recently called my attention to the fact that the center design of circles really appears to have several different dies. As a result, I examined 561 of these tokens and have found the following dies:

Measurements (in mm) are: inner diameter of interior ring;  
outer diameter of interior ring; outer diameter of exterior ring.

OBVERSE

#1 .9 1.7 8.0  
letters are thinner than  
#2 and gullys are thinner

#2 1.0 1.9 8.0

#3 1.2 2.1 8.2  
letters are thinner than  
#4

#4 1.0 2.2 8.3  
distance from outer edge  
of outer ring to top of T  
in token is .5 mm

#5 1.0 2.1 8.2  
very much like #4, but  
distance is .3 mm and center  
ring outer edge more definite

#6 1.4 2.4 8.6

REVERSE

#1 .7 2.0 8.2

#2 1.0 1.8 8.2

#3 1.1 1.8 8.0

#4 1.0 2.0 8.2

#5 1.0 2.1 8.2

#6 1.0 2.3 8.4

#7 1.4 2.2 8.2

#8 1.3 2.0 8.3

On reverse, #2 and #4 are definitely different in side-by-side, even though measurements look almost the same. Also, #4 and #5 are different, #5 and #6 are different, #7 and #8 are different.

Here is a list of all the die combinations I found. I didn't have a lot of #12 and #14 to examine, so it is quite possible there are additional combinations. Of course, more combinations may exist even for the tokens of which I had a lot to examine.

DIE COMBINATIONS

COMBINATION Obv/Rev	#11	#12	#13a	TOKEN #13b	#14	#15
1/2	x					
1/3	x					
1/7	x					
2/1			x	x		x
2/2	x		x		x	
2/4				x		
2/5			x			
2/6			x	x		
2/7	x		x	x		

DIE COMBINATIONS

COMBINATION Obv/Rev	#11	#12	#13a	TOKEN #13b	#14	#15
3/3	x					
3/6	x					
4/3			x	x		x
4/4						x
4/5	x		x	x	x	
4/7			x		x	x
4/8				x		
5/1			x			
5/3	x	x	x	x	x	
5/4			x			
5/5			x	x		
5/6	x		x	x		x
5/7			x			
5/8				x		
6/2			x			
6/3	x	x	x	x		
6/4	x					
6/5				x		
6/6		x	x			
6/7	x	x				x
6/8			x	x		

Here's an interesting extract from the Arkansas Gross Receipts Tax Law, Act 386 of 1941, Section 7. Note that the Commissioner had the option to use tokens. It appears he chose a bracket system. However, it's quite possible that some vendors or manufacturers of tax tokens might have been doing a little marketing with some samples or "trial pieces." Any specialists in Arkansas have any additional information?

In order to make such collections convenient the Commissioner of Revenues may in his discretion issue tokens in the denominations of one-tenth (1/10) of one cent and five-tenths (5/10) of one cent, in such quantity as the Commissioner deems necessary. Tax tokens shall not be accepted by the State in payment of taxes due. Tax tokens shall be redeemed at face value by the Commissioner, at Little Rock, Arkansas, and at such other points as he may designate.

The Commissioner may, in the alternative, in his discretion set up by regulation a bracket system of collecting the tax due hereunder.

# State Collections: Alabama

Merlin K. Malehorn 1-279

The Museum Curator, Alabama Department of Archives and History, provided a list of the tokens in inventory. I have added the probable Chits numbers.

	<u>Chits</u>
Alabama State Tax Commission - luxury tax token - 1 mil aluminum; 4 cm. hole in center; 2.2 cm. diameter	#1
Alabama State Tax Commission - luxury tax token - 5 mil bronze; 1.6 cm. diameter	#2
Alabama State Department of Revenue - sales tax token - 1 mil aluminum; 2.2 cm. diameter; 4 cm. hole in center	#4 or #5
Alabama State Department of Revenue - sales tax token - 1 mil zinc; 2.25 cm. diameter; 4 cm. hole in center	#8 or #9
Alabama State Department of Revenue - sales tax token - 5 mil paper board; red color; 2.15 cm. diameter	#20
Alabama State Department of Revenue - sales tax token - 1 mil paper board; gray color; 2.25 cm. diameter	#16 or #18
Alabama State Department of Revenue - sales tax token - 1 mil pasteboard; gray color; 2.2 cm. diameter	#14
Alabama State Department of Revenue - sales tax token - 1 mil pasteboard; white color; 2.2 cm. diameter; 45 cm. hole in center	#11
Alabama Department of Revenue - sales tax token - 5 mil bronze; 1.6 cm. diameter	#6
Alabama State Department of Revenue - sales tax token - 1 mil pasteboard; blue color; 2.25 cm. diameter	#19

From Michigan Department of Revenue Annual Report, 1945-1946

The most common practice is to charge the tax as a separate and additional item, using the "bracket system". Under this arrangement, which is not provided by law, but which is widely used, the seller charges no tax on purchases of less than 17 cents; one cent on amounts from 17 to 49 cents; two cents on amounts from 50 to 83 cents; and three cents on purchases of 84 cents to \$1.16. Thus, depending upon the amount of the purchase, the actual rate of the tax paid by the purchaser will vary from a high of 5.8 per cent on a purchase of 17 cents to a low of 2.5 per cent on \$1.16. To avoid these variations, some of the other states with sales taxes have issued tokens in determinations of a fractional part of a cent. Although it is possible, with the tokens, to keep the tax much closer to the legal rate of 3 per cent, the confusion and trouble caused thereby has led to their being regarded as an unnecessary nuisance.



# Catalog Developments

Merlin K. Malehorn L-279  
ATTS Editor

What you will see included with this issue of the Newsletter is a draft of a piece of the new ATTS catalog. It is approximately in the format which is under consideration, but there are certain to be changes before the final form is settled upon. It is provided so that you can get some idea of what we are working on. Drafts have been developed for WA, IL, CA, UT, CO, LA, OK, KS, AZ, MS, MO, and NE. Several formats have been developed so that the Board can look at options and also to collect information and expert review.

Here are some trends and thoughts about the new catalog. Please note that none of these is something on which the Board has agreed as "the policy." They are written here so you can think about various aspects of this project and comment if you wish.

## Numbering System

In his article in this issue, Tim Davenport recommends a new numbering system. The MO draft uses his system, except that the "Related Issues" aren't numbered.

It seems almost inevitable that a new numbering system is necessary. The growth of our knowledge about die (and other) varieties, new finds, inconsistencies in the Chits system as discussed by Tim, and other factors, make a new system essential.

## Arrangement

Each state will be cataloged separately, as in Chits. States will be in alphabetical order.

Thinking at the moment is that state, provisional and private issues will be listed before patterns, counterstamps, and related issues. This will make it easier for collectors to start at the beginning with the most easily collectible pieces, in general.

## Loose-Leaf vs. Bound

There are two options for "binding." We can issue the catalog state-by-state, as each is completed, punched for a notebook which the purchaser of the state catalog would provide. Alternatively, we can issue a complete catalog, bound in soft or hard cover.

Loose-leaf issuance would get some parts of the catalog into the hands of collectors earlier. That leaves collectors with two different catalogs to use, however, for a lengthy period of time. Loose-leaf issuance also permits publication of supplementary pages (corrections, additions) at any time, for insertion into the catalog.

On the other hand, collectors will have to keep track of all supplementary pages they need or want, and of the total set available. That really boils down to having to create some sort of numbering system plus some sort of page on which collectors could keep track of theirs as compared to a master list which ATTS would have to publish.

"Pen and ink" changes could be entered in a bound publication when described in the Newsletter, or the Newsletter could provide "cut out and paste in" inserts, assuming there is extra space in the appropriate place in the catalog. However, supplementary pages would not be possible. Instead, from time to time there would need to be either a new edition of the catalog, or a bound supplement, and maybe periodic issuance of an index of "all the changes you should have made to your catalog."

### Printing

One approach to printing would be to prepare the master by word-processing, paste up photographs, and "xerox" the whole thing. This is pretty much the procedure used for the Newsletter. It does not provide the best quality reproduction of pictures. In fact, halftone reproduction is very poor and any close-up work has to be accomplished by sketches rather than photography.

Another means would be to prepare the master as in the above, but have it photocopied for printing professionally. This provides a much better reproduction, is really the only procedure suitable for a bound publication, and provides a catalog which is consistent in internal appearance with the token catalogs one sees available from TAMS and from token societies such as the American Vecturist Association. From the standpoint of attracting collectors from other groups, this would be much better.

### Types and Varieties

As a general rule, die and plate varieties will be the major varieties added to the new catalog. Elsewhere in this issue of the Newsletter is some information about some OK and CO die varieties that will be in the new catalog. Of course, there have been some new types, which will also be added. There have been quite a few of them over the past ten years; read the Newsletter.

Tim suggests in his article a definition of "type." His approach would mean that, for plastic and fiber tokens, color differences (for example, within "red") would be a major variety, rather than a type. On the other hand, Chits uses the color differences as a type, leaving room for die varieties as the major varieties. Look at the MO catalog, STA #10 through #20. These are the different "reds." As you can see from the table on page MO 6, the die combinations are A through J. STA #10C is die combination 1/3. Using Tim's procedure, STA #10C would be a color variety (probably would replace STA #12). That means that a second letter (maybe a small "e") would indicate the die

variety. Looking at it a little differently, the MO catalog draft shows a #16G, which is a scarlet vermilion transparent token, die varieties 2/4. Using Tim's approach, it would probably be #10Gg.

One problem with incorporating die varieties is that some of them are very difficult to identify. See some of the articles about Illinois, such as the discussion of IL #3, #4 and #5 in Newsletter 55. These dies can be described only by long tables of sketches and measurements, which might take several pages in a catalog. It is uncertain whether to include these special cases in the state catalog, put them in as appendixes, or issue them as separate publications. If you remember my recent series on some Illinois tokens, you'll recognize the problem. In these cases, we could issue supplementary die catalogs, so that collectors who really want to dig into some tough major die varieties will be able to do so. To illustrate what could be done, I have compiled a booklet of dies of the so-called Herrin, IL token. It includes data on the frequency of dies and die combinations from a review of 81 "Herrin" tokens. If you are curious about what such a die varieties booklet might be, or are interested in the dies on your Herrin tokens, I can provide you a copy for \$1.25 postpaid.

### Colors

Drafts have attempted to provide accuracy in the names of colors. To do this, the Stanley Gibbons Stamp Colour Key was used. We are searching for something that might be more suitable. Regardless of the final choice, it is certain that some color guide will have to be selected. If you have ever tried to sort out the MO reds (and other colors from MO and other states, whether plastic or fiber tokens), you must be sensitive to whether your "reddish orange" is the same as someone else's "reddish orange."

There are some guides available, but they are either rather expensive as related to what they contribute, or they are difficult to use (the colors are all numbered, rather than named, for example). We have not found a good color guide for translucent and transparent colors, either. Although it is discouraging to consider, we may have to buy color guides that cover all the token colors, and cut them into smaller "chips" that we can paste up to form ATTS color guides.

### Number Conversions

With a new numbering system, it should be possible to review a collection and "automatically" renumber, if a guide is provided. However, this will not always be true, because sometimes there may be a spreading-out or compression of token types, conversion of types to varieties, or other changes. Nonetheless, it seems possible to provide some sort of conversion guide so that you won't have to start all over with everything. Maybe we can reduce the workload about 90%, and your major effort will then have to be identification of the new die and plate varieties.

Collectors will also need some easy method to cross-over from the new catalog numbers to Chits and to Jerry Schimmel's state-issues catalog, and vice versa. We have available already a "code-decode" table for Chits and Schimmel numbers. Adding the

new catalog numbers to a "code-decode" table shouldn't be a problem. Of course, we'd like to discontinue the Chits and Schimmel numbers eventually, but that is not going to be accomplished overnight and probably there will be occasional tokens show up with one of the old numbers, for some time.

### History

Chits includes historical information about the tax situation in the state being cataloged. This information will not be in the new catalog. Instead, at some point in the future it will probably be issued as a separate ATTS document, assuming the rights can be obtained.

### Other Data

Probably, some information about rarity should be included in the catalog for each token. When Chits was published, a combination checklist, price list, and rarity table was provided as a supplement.

Also under consideration is the desirability of putting in the name of the manufacturer, number minted (or printed), and similar information, if it is known. This would pertain primarily to most of the state issues and some of the provisional issues, since such data don't exist and probably could never be found for many of the provisional and most of the private issues.

.....

If you are interested in a look at one or more state catalogs, here is what is available from the ATTS Editor, 6837 Murray Lane, Annandale, VA 22003. Cost includes postpaid.

- o First format. Compiles all known information. Numbers are Chits and Schimmel's booklet. Some pictures.

Washington	\$4.00	California	\$3.00
Illinois	\$5.00	Utah	\$1.50

- o Second format. Compiles all known information. Tentative new numbering system, with Chits and Schimmel's booklet also included. Some pictures.

Colorado	\$1.00	Oklahoma	\$1.25
Louisiana	50¢	Kansas	50¢

- o Third format. Like the Missouri catalog in this Newsletter.

Arizona	25¢	Mississippi	50¢
Nebraska	50¢		

If you order any of these, bear in mind that none of them is the new catalog. They are drafts that are being prepared to compile information and obtain comments. They are being made available at cost so that members who want to do so can review and comment.

# Toward a New Catalog: VII

## An Alternative Numbering System

by Tim Davenport  
(ATTS R-232)

### INTRODUCTION

The American Tax Token Society is moving towards a new standard catalog of sales tax tokens to supercede the out-of-print and somewhat out-of-date Chits, Chisellers, and Funny Money. The general idea that is emerging is that a looseleaf catalog be compiled on a state-by-state basis, with token listings being covered first and sections on background history being added at a later date, as time allows. The possibility of a hardcover edition of the finished product, years down the road, has not been dismissed.

I believe this is a good plan of action and hope that we move forward on this task with all speed. The first "rough draft sections" are being prepared now by ATTS Editor Merlin Malehorn. Everyone with a big tax token collection is encouraged to get in touch with Merl to aid in the honing of these drafts.

Before we create a new catalog, however, we must first deal with a very important issue that has been ignored to date: the question of a token numbering system. This article compares and contrasts the system of token numbering used in "Chits" with a possible alternative. It is important that ATTS members voice their feelings as to which of the systems presented here is "preferable," as the "new catalog" of sales tax tokens will doubtlessly be with us for a long time. It is important that the token numbering system that we adopt be logical and flexible enough to incorporate "new finds" as they arise in the future.

The great majority of ATTS members have dealt with token numbering systems in the past, so this brief explanation may prove to be a bit boring; for the benefit of the few members of ATTS who might be fresh "converts" to tax token collection from the world of coins or stamps, a short summary is perhaps in order:

Token numbering is a shorthand system of concretely identifying a particular type or variety of token. A vast array of tokens were produced in a large number of states; so that they may be systematically cataloged each distinct token must receive a distinct catalog number. These catalog numbers must be both simple to use and logical--groups of like tokens should be listed together.

I might add that any system of token numbering should have the element of flexibility--the ability to number and list newly discovered tokens with like tokens known in the past. It is in this area in which I believe the numbering system used in Chits, Chisellers, and Funny Money falters.

The system of token numbering used in Pfefferkorn and Schimmel's book does have one important advantage--simplicity. Tokens are listed by state. They are generally arranged according to "gender" (patterns, state issues, provisionals, privates, related issues) although there are no "breaks" in the numbering system to allow for newly discovered token types. For example, Washington token number 1 (WA#1) is a pattern, token number 18 a regular issue, token 33 a provisional, and token 54 a private issue. A single series of numbers is employed for each state, regardless of the "gender" of token.

The problem arises when new discoveries come to light. Newly discovered patterns, provisionals, and state issues would be lumped on to the end of the series of numbers for the state in the order they are found. It would seem more logical to group like tokens together, rather than to tack them pell-mell on the end of the series.

Many people do not collect ALL SALES TAX TOKENS. There are folks that collect STATE-ISSUES ONLY. Others collect STATE-ISSUES AND PROVISIONALS, and leave the relatively rarer private issues and patterns alone. These people with specialized interests are faced with adapting a single numbering system to their own uses. Again using the example of Washington, the STATE-ISSUES person would be interested in WA#18 to #32 (excluding 22 and 23); the STATE-ISSUES AND PROVISIONALS person in WA#18 to 53. Both would also be interested in anything within their "specialty" which was "tacked on the end."

Thus, while the Chits system is convenient with its "STATE CODE" + "TYPE NUMBER" format, it isn't a system which is particularly adaptable to the needs of the specialized collector.

A second issue surrounds the question of "Type or Variety?" For example, Chits assigns 14 numbers to various shades of Missouri red plastics. This is well and fine if the collector intends on collecting color variations of Missouri red plastics. However, the fact remains that variation of color--dramatic though it may be--should be considered VARIATIONS OF A SINGLE TYPE OF TOKEN rather than DISTINCT TYPES IN AND OF THEMSELVES. Chits does allow for "Varieties" with lower case letters (a,b,c), but the book consistently confuses MAJOR VARIATIONS OF A SINGLE TYPE with DISTINCT TYPES.

Closely linked to this problem is the question of what to do with counterstamps. Chits simply is not sure. On the one hand, counterstamps are largely ignored by the book--the myriad pieces associated with the Missouri "Milk-tops" are mentioned but not listed, for example. On the other hand, other counterstamps are treated as the most important of tax token collectibles--distinct types. WA#82 is a counterstamped specimen of WA#49; IL#111 should have been listed as a counterstamp on a (yet "unreported!") cardboard Illinois PROVISIONAL for Charleston, IL; and so on.

In short, while the Chits numbering system scores high marks for simplicity, it has certain major flaws that should be addressed. The system is forced to tack "new finds" on the end of a long series of numbers without regard to the "gender" of token; the system blurs the difference between distinct types and major varieties; and the system fails to satisfactorily catalog counterstamps.

## AN ALTERNATIVE NUMBERING SYSTEM

The task which faces us is the construction of a relatively simple and usable numbering system which corrects the weaknesses of the system previously used in Chits, Chiselers, and Funny Money. The Chits system started well and logically, dividing tokens according to state of issue and denoting each by its two-letter United States Postal Service abbreviation. This should be retained.

Next, we have the question of "gender." As I see it, at the most basic level there are five types of sales tax collectibles:

PATTERNS of tokens never used in circulation. (PAT)  
 STATE-ISSUES, or tokens which were. (STA)  
 PROVISIONALS, issued by localities. (PRO)  
 PRIVATE ISSUES, put out by individual firms. (PRI)  
 and RELATED ISSUES, incorporating anti-tax tokens, buttons,  
 tax exemption cards, and so on. (REL)

The problem of "tacking on" new discoveries without regard to gender is thus easy to resolve--use of a series of numbers for each gender. Again using Washington tokens as an example, the first Washington pattern (WA#1) would thus be WA-PAT#1 under the new system; the first state-issue (WA#18) would be WA-STA#1; the first provisional (WA#33) would be WA-PRO#1; and the first private (WA#54) would translate to WA-PRI#1. Each gender would run from 1 to the end with new finds tacked on the end of the relevant gender, rather than pell-mell on the end of a single state series.

The individual collector could decide what to collect and would then have a logical system of token numbering to use. The STATE-ISSUES ONLY person could collect WA-STA#1 to the end; our friend the STATE-ISSUES AND PROVISIONALS person could hunt down the STA#1...n and PRO#1...n sequences.

And since the new catalog would be looseleaf, sections not of interest could easily be deleted and inserted in another binder elsewhere.

Next we have to sort out the issue of what constitutes a distinct type and what constitutes a major variety. I offer the following rule of thumb:

Tokens which are variations of a single color, no matter how dramatic the variation, are VARIETIES.  
 Tokens of altogether different colors are TYPES.

Back to our previous example of 14 "types" of Missouri red plastics: since we are dealing here with MAJOR VARIETIES rather than distinct TYPES they all would get the same basic number with a "Major Variety" letter tacked on to each. So the "dark red waterclear" would be MO-STA#6A and the "wine red waterclear" would be MO-STA#6B, and so on.

And we would have a numbering system which could be made basic enough for the beginner. Drop the "Major Variety" number and you have a numbering system as basic as that used by Schimmel in his U.S. State-Issued Sales Tax Tokens. The link between a system sophisticated enough for specialists and simple enough for beginners is made!

Tokens made on different colored stock would each receive a distinct "type number" under the revised system, however. Thus, each of the four colors of cardboard stock used in the production of the Cathlamet, WA provisionals would receive a distinct type number, as white, red-orange, lilac, and green are altogether different. If there were two shades of lilac known, however, these would be "A" and "B" of the same type number.

Minor die variations would be handled the same under the Alternative system as under the Chits system--with lower case letters (a,b,c) distinguishing minor die variations and so on. Once again, the individual would be free to collect or avoid collecting these more minor variations. They would be listed in the same manner under both systems.

The final problem which needs to be addressed by a future numbering system is the incorporation of counterstamps into the catalog. Counterstamps, of course, are tokens which have been rubber-stamped or printed with the name, location, or message of an individual, group, or firm after the time of initial production. These tokens are very interesting and very collectible and should definitely be listed in the forthcoming catalog. But how are they to be logically cataloged.

The answer lies in the use of a final "suffix" to the catalog numbers used in the new system, the "counterstamp number." Say that the 1941 Spokane provisional would be WA-PRO#13 under the new numbering system. The "Reichert's Better Quality Meats" counterstamp, the first known for the type, would be (cs-1). Thus, the token might be listed in long form as WA-PRO#13(cs-1). If a new counterstamp were to come to light on the back of the same token it would be listed as WA-PRO#13(cs-2). Certainly this makes more sense than assigning a "type number" to every new counterstamp find!

In summation, I believe that our new catalog should adopt a token numbering system along the lines outlined above. I think that such a system would be logical for every level of collector and would be more flexible than the token numbering system in current use. It would solve problems with the current system that are currently glossed over (the question of variety v. type) or avoided altogether (the problem of counterstamps). Our new catalog will be with us for a long time and the token numbering system will have to be revamped to some extent in any event. We ought to do the job of cataloging as well as we are able--rather than simply rushing in to update what has already been done and repeating the mistakes of the past.

\*\*\*\*\*  
 \*\*\*\*\*  
 \*\* Your comments on this article are actively solicited. Please \*\*  
 \*\* give it some thought and forward your comments, questions, or \*\*  
 \*\* corrections to: ATTS Catalog Project, c/o Merlin Malehorn \*\*  
 \*\* 6837 Murray Lane, Annandale, VA 22003. WHAT TOKEN NUMBERING \*\*  
 \*\* SYSTEM SHOULD WE USE? \*\*  
 \*\*\*\*\*  
 \*\*\*\*\*



# News and Letters

In 1953, a master's thesis was submitted to American University, Washington, DC, by David Stolaroff. The thesis was Sales Tax Tokens: A Study in Fractional Currency. The Editor obtained a copy of it some time ago. Recently, Mr. Stolaroff exchanged correspondence with the Editor and the Secretary-Treasurer. Since his study is one of the "historic" documents, you may be interested in portions of his correspondence. He has also granted permission for reprinting extracts of his thesis as we may need them, and the Editor will probably publish a few interesting tidbits in the Newsletter from time to time. Here is a part of one of his letters:

Back in Jan., 1953, I submitted a master's thesis to American University in Wash., D. C., entitled "Sales Tax Tokens; a Study in Fractional Revenue".

At the time, none of my friends could understand what I was working on, and showed little interest when I tried to explain. Nobody sympathized with me in all the work involved in my research and correspondence.

All that was over 34 years ago...

Since then, I have found few people who even knew what a sales tax token was.

Token-wise, it has been a lonely world since that time. As a sales clerk, when tokens first arrived, I'd had tokens thrown in my face by irate and suspicious customers. But never had I been able to even discuss this distressing event with anyone who Understood.

I have now received your ATTS Newsletter No. 56, subscribed to for me by a relative. And what is this! Here are tax token enthusiasts, collectors, and fans. I have barely recovered from the shock...

I sent copies of the thesis to the Tax Commission in Olympia, Washington, to several of the Tax Commissions of other states, to the Tax Foundation in New York, and to the American Numismatic Association in Wishita, Kansas, all of whom stated they would place the study in their libraries. Possibly your researchers have stumbled across the study and know about it; still, 34 years....?

In other correspondence, he wrote that shortly after he completed his thesis, his job at the temporary Petroleum Administration for Defense was abolished by the new President Eisenhower. He then worked for the Department of Defense in various budgetary and program analyst capacities, at various locations, until 1973, when he retired from the Army Electronics Command at Fort Monmouth, NJ. From 1973-1982, he was engaged in retail clothing management and sales. Since 1982 he has been retired except for tax work during tax season.

.....  
Claude Scott (R-367, Colorado Springs, CO) writes - he is an engineering design draftsman; he did the package design for the chip on the front cover of the November 27, 1986, Electronics Magazine.

When we publish a newsletter, we send a news release to several of the national numismatic publications. We have been fortunate that Coin World picks them up, as has TAMS Journal. Welcome to new members who discovered us through that publicity.

Raybon Gilbert (R-295, Brooklyn Park, MN) has an article "Tokens of Nostalgia: Oklahoma Sales Tax Tokens," in the April 15, 1987 issue of The Antique Trader Weekly.

TAMS Journal, April 1987, has a nice writeup about ATTS on page 41. TAMS President, David Schenkman, requested some information several months ago, anticipating writeups about ATTS and other "specialty" groups for columns he does for Coin World.

Also in that issue on page 66 is an advertisement by Rich Hartzog (R-163, P.O. Box 4143, Rockford, IL 61110) of the availability of a few of the Otto Kundig sales tax tokens from Pleasant Plains, IL. This token was written up in the October-December 1983 issue of ATTS Newsletter. Rich also had an article about the Kundigs in TAMS Journal, February 1987.

Ken Hallenbeck, Jr. (F-51, Colorado Springs, CO), a member of our Board, is also one of the Board of Governors of the American Numismatic Association. He has been nominated for Vice President of that organization. If you are a voting member of ANA, it looks like we have a good candidate.

## Advertisements

WANTED: Information - Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003

Does anyone know the current address of Steve Tureen, who was a member in the 70s? He used to be at P.O. Box 14070, Omaha, NE, but a letter to that address gets returned by the Postal Service as undeliverable.

In ATTS Newsletter Vol. 3 No. 5, November - December 1975, the first article discusses the exhibit awards program of ATTS. Three different award ribbons are described, and it is indicated that "forms," presumably to apply for an award, were available from Jerry Bates. Does anyone have any ribbons or any left-over ribbons and awards from Jerry Bates' estate? I'm interested in building up the ATTS historical materials.

In ATTS Newsletter Vol. 4 No. 3, July - August 1974, Jerry Bates advertised a limited edition of KY sales tax receipt replicas on WOOD business cards. Six denominations were issued: 1, 2, 3, 4, 5, and 20. Does anyone have a set of either the serially numbered or the unnumbered replicas?

Can anyone verify whether Guy Bates (H-6, Jefferson City, MO) is still living? He was the Director of Sales Tax for the State of Missouri in the 30s, which means he'd probably be close to his 90s by now, if not older. Mail to his address (1023 Adams Street) has lately been returned by the U.S. Postal Service as "Unknown at this address." Some member in the area might want to try to make a contact with him or his family.

.....  
FOR TRADE: Foreign coins for tokens. Name country and I will send list of coins available. Heavy in Asian. M.E. Hartkopf, Rt. 3 Box 99, Jenkins, MO 65605.

# Organizational Report

27

American Tax Token Society  
Secretary and Treasurer's Report

First Quarter, 1987

## FINANCIAL REPORT

Previous Balance.....\$ 2345.38

Credits: Dues Payments Received.....	280.00
Life Membership, I. Swalwell.....	100.00
Back Issues of Newsletter Sold.....	54.15
Books and Booklets Sold.....	107.75
Interest.....	32.61

Debits: Postage for books, back issues of newsletter for renewing members..	31.47
Newsletter Payment, #56.....	85.71
Secretarial Supplies.....	6.41
Bounced Dues Check.....	5.00

Current Balance.....\$ 2791.30

## NEW MEMBERS (Welcome to ATTS!)

R-392 T.L. White, 16702 3rd St. N., Independence, MO 64056  
R-393 David Stolaroff, 368 Shadow Mtn. Dr., Apt. 207D,  
El Paso, TX 79912  
R-394 Lois Campbell, 28 Sandpiper Rd., Enfield, CT 06082  
R-395 James Farris, 6127 Valley Station Dr., Helena, AL 35080  
R-396 Phil Nordin, NAMTRAGRUDET, NAS Lemoore, CA 93246  
  
R-397 Leo Sitts, 804 Circle Dr., Independence, KS 67301  
R-398 Raymond Wile, 195-28 37th Ave., Flushing, NY 11358  
R-399 Richard Oglesbee, 19239 106th Ave. SE, Renton, WA 98055  
R-400 Lewis K. Knight, Box 886, Ralls, TX 79356  
R-401 Mike O'Brien, 2305 Coach & Surrey Lane, Aurora, IL 60506  
  
R-402 Dennis Osborn, P.O. Box 411, Winona Lake, IN 46590  
R-403 David L. Ganz, 1394 Third Avenue, New York, NY 10021

## REINSTATE TO MEMBERSHIP

R-365 Harvey Schneider, 1133 3rd St. N., Fargo, ND 58102

## CHANGES OF ADDRESS

F-12 Jerry Finch, 328 W., 2000 N., Apt. H, Layton, UT 84041  
R-267 Prentiss Wright, HC74A, Box 2546, Gulf Shores, AL 36542  
R-287 Robert Kelley, 2689 Cliff Road, North Bend, OH 45052

## NEW LIFE MEMBER

L-43 Irving Swalwell, 8826 Fairbanks NE, Albuquerque, NM 87112

## LOST MEMBER (Please contact Secretary if you know new address!)

R-83 Edwin Kettenbrink, Abilene, TX

# Complete Your Set !

## ATTS NEWSLETTER

VOLUMES 1, 2 AND 3  
MARCH 1971 - FEBRUARY 1974

## ATTS NEWSLETTER

VOLUMES 4, 5, 6 AND 7  
MARCH 1974 - DECEMBER 1977

Reprinted by  
Merlin E. Malehorn  
L-279  
Newsletter Editor  
American Tax Taken Society  
April 1984

### A.T.T.S. NEWSLETTER

#### Spiral-Bound Reprints (in two volumes)

Thanks to the hard work of Editor Merlin Malehorn, the early issues of ATTS Newsletter have been reprinted in their entirety. The size of the text of each page has been enlarged for ease of readability. Each volume has been spiral-bound for durability and convenience. There are about 130 pages in each volume, which comes fully indexed.

#### BOOK ONE (Mar. '71-Feb. '74)

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# ATTS NEWSLETTER

## JUL - SEP 1987

58

### In This Issue

NEW FINDS - Ohio, Nebraska, Washington,  
resurrection of a Tenino,  
Missouri milktop

HISTORY - Stolaroff article, Nuremburg,  
Newspaper clippings

TECHNICAL - Scrip sales tax stamps,  
Colorado, Washington

COLLECTIONS - New Mexico

CATALOG - Comments

NEWS AND LETTERS

ORGANIZATIONAL REPORT

ADVERTISEMENTS

In Newsletter 57, we provided some information about David Stolaroff's seminal work on sales tax tokens. You may have noticed that he is also a new member of ATTS. Tim Davenport and he have been in communication, and David has agreed to our publishing extracts from his thesis. Tim is doing the work, and it is more or less on a chapter-by-chapter basis, with some editing. The first of several articles is in this issue.

Included with this issue is a glassine envelope with an Ohio #RE76. Tim recently discovered these in his files. They had been sent to him back in 1979, to be used as hand-outs with Volume 8, Number 5. Unfortunately, V.8 N. 5 never came out, and the sales tax stamps got stowed away. We no longer remember who sent them in (our thanks to whomever) but in any event you now have another little "goodie" for your collection. Tim's very sincere apologies to the member who provided them and to the members for not distributing them.

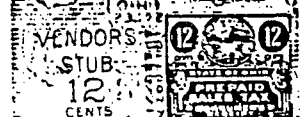
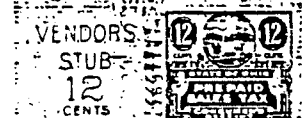
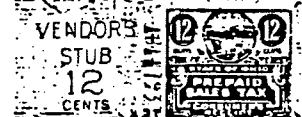
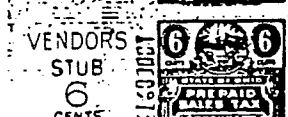
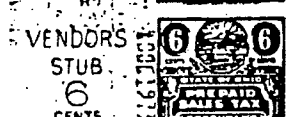
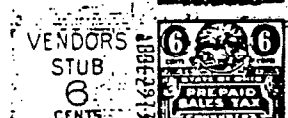
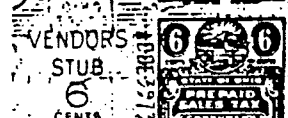
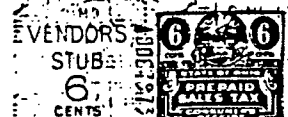
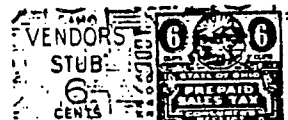
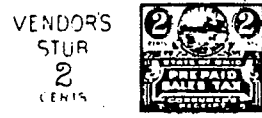
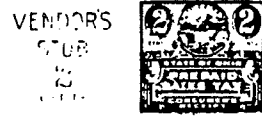
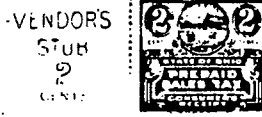
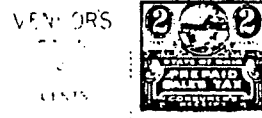
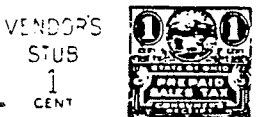
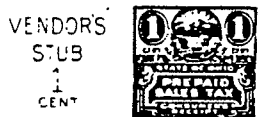
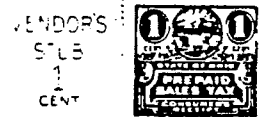
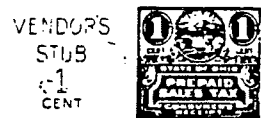
. . . The Editor

# New Finds

... The Editor

## OHIO

As a result of a note in the State Revenue Newsletter, which is mentioned in our "News and Letters" section, I have been receiving information on Ohio sales tax stamps from various members of the State Revenue Society. I am sure that those of ATTS who specialize in Ohio sales tax stamps know all about the varieties of perforations, paper, watermarks, colors, etc. Nonetheless, for general information of other members, here's a reproduction of some xerox copies sent to me by Loton R. Eastman, Port Huron, MI. They are Columbian Bank Note Company issuances. The interesting aspect is that they are strips of ten pairs. He sent copies of 1¢, 2¢, 6¢, 9¢, 12¢, \$1.50, and \$15.00 strips. (Reproductions below are 50%.)



OHIO

I have been reviewing some of Jerry Schimmel's old mail bid lists and ran across the following entry. The printing is partially obscured, but I believe it is List No. 16, November 1973. The "\*" meant the stock was limited.

"OHIO ODDBALLS! Small envelopes used  
by merchants to put the Consumer's  
Sales Tax Receipts in. Just a few.  
Alms & Doepke, Cincinnati, yell.65\*  
same, buff paper .65\*  
Shillito's, Cincinnati, white .65\*"

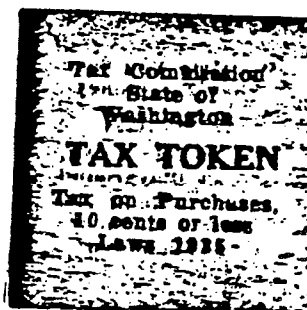
Do any of you OH collectors have some of these envelopes? It would seem logical that there would be some from other cities. I would appreciate a "xerox" or loan of any or all, so that we have the illustrations and descriptions on record.

NEBRASKA

In the March 1957 issue of Calcoin News, Paul Hamm comments about a Nebraska sales tax token about which nothing else is known. It is cataloged in Chits as NE #5. The obverse is "WE DON'T TAKE FUNNY MONEY IN NEBRASKA", which is similar to some other tokens. However, NE #5 also supposedly has something on the reverse about the well-being of state finances. That's what's unknown. Does anyone have a NE "funny money" with something on the reverse?

WASHINGTON

Byron Johnson (F-49, Seattle, WA) provided the following illustration of a WA #33. Chits describes this token as having a blank reverse. Obviously, we now have a second variety. For the moment, pending completion of a new catalog, let's identify it as pseudo-Chits #33a.

NEW MEXICO

On a later page there is an article from an Albuquerque paper, in which there is mention of a piece of play money copied from the state tax token. Maybe there was more than one. Something to ponder and maybe search for.

# PHOTO OF TENINO RARITY SURFACES

by Tim Davenport  
(ATTS R-232)

A photo of a unique and controversial Washington sales tax token has come to light, thanks to ATTS member Byron Johnson of Seattle. The photo, shown in an enlarged and slightly retouched form below, is the only known picture of WA#91, the Tenino, WA tax token issued by the "Empire Inn." Mr. Johnson, who has collected and catalogued the tokens of Washington state for over 25 years, states that he obtained the token on loan in 1973 for photographic purposes--although he has no record of from whom he borrowed the specimen.

ATTS members might recall my previous article on "Tenino's Wooden S.T.T.s," which appeared in ATTS Newsletter #53. At that time, I wrote that the Empire Inn piece was of "dubious origin," the existence of which was "unconfirmed." I further added that "it is my firm belief that even if this token does exist--which is questionable--it is not a Tenino product."

Byron Johnson's photo persuaded me that I was wrong.

In an effort to confirm the existence of the Empire Inn in Tenino, I made contact with the South Thurston County Historical Society, an organization which merged with the Tenino Wooden Money Society a couple years back and continues to operate the Tenino museum and to study local history. STCHS President Jake Scott took an active interest in this question of Tenino trivia and quickly set out to interview long-term residents of the town for information.

**EMPIRE INN 1935**

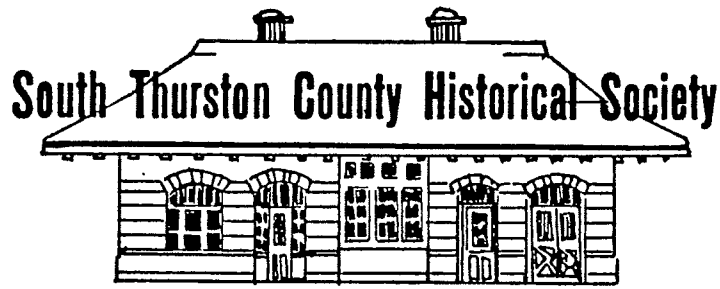
**Private Issue STT  
Purple Ink on Spruce**

**R-10, Unique**

**Est. Value: \$50.+**







Post Office Box 338  
TENINO, WASHINGTON 98589

RECEIVED JUN 29 1987

DEAR TIM,

THE EMPIRE INN WAS A TAVERN THAT WAS A MILE OR TWO OUTSIDE TENINO ON THE WAY TO BUCODA. NOT IN THE CITY LIMITS BUT HAD A TENINO ADDRESS. THE BUILDING IS GONE NOW, IT BURNED SOME TIME AGO. AT FIRST I WAS ASKING THE WRONG PEOPLE, I WAS ASKING BUSINESSMEN, WHEN I STARTED ASKING THE DRINKERS THEY ALL REMEMBERED THE EMPIRE INN. I GOT THE IMPRESSION IT WAS FAR ENOUGH OUT IN THE COUNTRY THAT THEY COULD IGNORE SOME OF THE RULES, IF A BIG KID LOOKED 21 THEY GAVE HIM A BEER.

I WAS TOLD THAT SOME OF THE PLACES JUST HAD A FEW WOOD TOKENS PRINTED. I WAS ALSO TOLD THAT DON MAJOR DIDN'T MAKE A VERY BIG THING OF PRINTING TOKENS, VERY LITTLE ABOUT THEM WERE WRITTEN UP IN HIS OWN PAPER. VERY LITTLE WAS WRITTEN ABOUT THE WOODEN MONEY IN HIS PAPER ALTHOUGH IT ATTRACTED WORLD WIDE ATTENTION AT THE TIME AND SINCE THEN.

NO MENTION OF HOW THEY WERE PRINTED, BUT STRIPS OF FIVE SEEMS TO BE THE LOGICAL WAY AND THE FACSIMILES WERE MADE IN STRIPS OF FIVE. IF I LEARN MORE I WILL WRITE YOU.

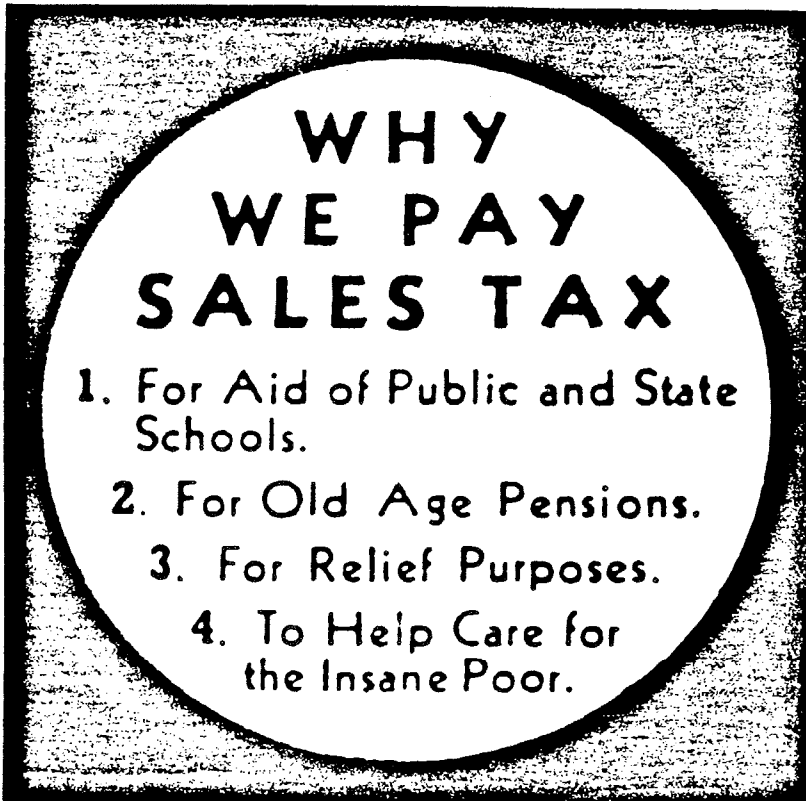
*John Swett*

# MO Pattern

by Tim Davenport  
(ATTS R-232)

The publication of the draft Missouri catalog in conjunction with the last issue of ATTS Newsletter caused me to remember a Missouri pattern which hasn't been properly listed in this forum. The token, shown below, was apparently an early attempt by the state to curb the illicit use of the blank reverse of its tokens for advertising or political purposes.

The earliest Missouri tax tokens were issued in August 1935 on 43 mm. cardboard stock originally made to be used as milk bottle caps. Using this readily available stock, the state was able to quickly and cheaply produce millions of one and five mill tokens. However, the blank reverse of these first tokens proved tempting as an inexpensive advertising medium. Various commercial and political slogans were printed, rubberstamped, stickered, or written on the back of the Missouri "milktops"--regulations against this notwithstanding. The pattern shown here was apparently an early attempt by the state to put the reverse of the token to its own use, by simply printing its typeset message on the back of an already printed one mill token.



At this time, this pattern is believed to be unique, R-10--that is, only one specimen is known to exist. It was first listed in Tom McMann's "Listing of Counter Stamped Cardboard Sales Tax Tokens of Missouri," which appeared in ATTS Newsletter, vol. 7. no. 2/3. The token was listed as "no. 44" at that time. Mr. McMann later sold this piece--along with his other counterstamps--to me. I in turn sold the piece along with the bulk of my collection to Ed Kettenbrink in 1984. The token was briefly listed at the time of sale in ATTS Newsletter 46 in my ad on page 12 as "Lot 57." Neither of these listings were sufficient for a "find" of this magnitude. It is hoped that this article will correct this shortfall.

After briefly experimenting with another pattern cardboard token on a (reduced) 38 mm. planchet--a token listed as MO#2 in Chits, Chiselers and Funny Money--the state went on to issue another generation of cardboard STTs with printing on the obverse and reverse. State propaganda similar to that shown above filled the reverse of the new 38 mm. "milktops," and the illicit counterstamping of Missouri tokens came virtually to a halt.

# Origins of the Token System

7

by David Stolaroff  
(ATTS R-393)

\*\*\*\*\*  
Note: The following is an excerpt from the author's 1953 Master's  
Thesis, Sales Tax Tokens: A Study in Fractional Revenue.  
\*\*\*\*\*

The sales tax, possibly the most important fiscal innovation ever developed by protagonists of state taxation methods, is more intimately associated with consumer purchasing activities than any other type of tax to which the individual is subjected.

The concept of the tax is not modern, however, and it has assumed innumerable forms throughout history. In ancient Egypt it was common practice to tax some portion of the value of goods in trade channels. In Athens, during the 4th and 5th centuries B.C., the excise tax on the sale of slaves, a form of the sales tax, proved lucrative.<sup>1</sup> In Roman times, a general sales tax was employed by Augustus. Later, from the beginning of the 14th century until the early 19th century, the sales tax was used in Spain. Sales taxes were also employed as a method of state finance in pre-revolutionary France.<sup>2</sup>

In the United States, merchants' license taxes were imposed by the Commonwealth of Pennsylvania in 1821, by the state (*sic*) of Virginia in 1887, and by Delaware in 1906<sup>3</sup>--all of which might be considered as a form of state sales tax. The first state sales tax program in its modern form, however, was adopted by West Virginia in 1921.<sup>4</sup> In 1929, Georgia and Mississippi imposed taxes on gross sales, and Kentucky adopted a retail sales tax of her own in 1930.<sup>5</sup>

The advent of the depression of the 1930s provided the first impetus to the widespread adoption of the sales tax in the United States. During this crisis, state fiscal authorities, in near desperation, gave serious consideration to any type of program which might alleviate, in any manner and to any extent, their individual financial situations, and provide large and stable sources of revenue.<sup>7</sup> As a method of state finance, the sales tax proved to be both lucrative and successful--and its adoption soon became widespread.

The use of fractional cent tokens for the payment of state sales tax in the United States traces back to April 1, 1933. On that date, the Illinois 3% sales tax became effective.<sup>8</sup> Several bracket systems for the payment of tax were established in the state. Merchants of the Chicago State Street Council, for example, adopted the following bracket for sales up to \$1.00:

1 - 33¢	1¢ tax
34 - 67¢	2¢ tax
68 - \$1	3¢ tax

Sometimes, sales under 10¢ were not taxed.

In other Illinois cities, the bracket for sales up to \$1.00 was generally as follows:

10 - 35¢	1¢ tax	
36 - 65¢	2¢ tax	
66 - \$1	3¢ tax	9

The impact of the new Illinois sales tax was particularly severe on the merchants of the border towns of Rock Island, East Moline, Moline, and Silvis, Illinois, whose customers threatened to trade across the Mississippi river in Davenport, Iowa, and in other nearby towns in Iowa, and thus avoid the Illinois sales tax. These merchants, faced with the problem of evolving a system which avoided overtaxing the customer on small sales, printed their own tickets and punch cards, which the customer purchased for 3¢. The amount of each purchase was then punched out or cancelled by the merchant.

Retail groups in the Illinois communities also issued circular metal tokens--the first sales tax tokens--which bore the inscription, "Sales  $\frac{1}{4}$ ¢ Tax" on one side, and "Rock Island Illinois" on the reverse of one group, and "Moline, East Moline, Silvis, Illinois" on the reverse of another. Moline's tax schedule, adopted through the local Association of Commerce, was constructed as follows for sales under \$1.00:

1 - 8¢	$\frac{1}{4}$ ¢ tax
9 - 17¢	$\frac{1}{2}$ ¢ tax
18 - 25¢	$\frac{3}{4}$ ¢ tax
26 - 33¢	1¢ tax
34 - 67¢	2¢ tax
68 - \$1	3¢ tax

Tokens thus played a part of the system only on sales of 25¢ or less. Similar tokens were employed elsewhere and, presumably, the schedules adopted by the other cities were similar. This type of token was extensively used in the region during the short time the 3% tax was in effect.

Occasionally, the token system is referred to as the "Kewanee Plan." In that town,  $\frac{1}{4}$ ¢ metal tokens were bought by merchants from clearing houses operated by the local Chamber of Commerce. The money paid by the merchants for their supply of tokens was placed in trust for redemption purposes. The following schedule for sales up to \$1.00 was adopted in Kewanee:

1 - 8¢	$\frac{1}{4}$ ¢ tax	
9 - 17¢	$\frac{1}{2}$ ¢ tax	
18 - 26¢	$\frac{3}{4}$ ¢ tax	
27 - 35¢	1¢ tax	
36 - 42¢	$1\frac{1}{4}$ ¢ tax	
43 - 50¢	$1\frac{1}{2}$ ¢ tax	
51 - 58¢	$1\frac{3}{4}$ ¢	
59 - 67¢	2¢ tax	
68 - 76¢	$2\frac{1}{4}$ ¢ tax	
77 - 85¢	$2\frac{1}{2}$ ¢ tax	
86 - 92¢	$2\frac{3}{4}$ ¢	
93 - \$1	3¢ tax	10

On May 10, 1933, the Illinois 3% sales tax law was declared unconstitutional, and the use of local tokens in Illinois came to a close.

On July 1, 1933, a new 2% sales tax law went into effect in Illinois.<sup>11</sup> Under this new law, the following bracket was implemented:

26 - 75¢	1¢ tax	
76 - \$1.25	2¢ tax	
\$1.26 - \$1.75	3¢ tax	12

No tax was collected on purchases of 25¢ or less. Not until July 1, 1935 were tax tokens again issued in Illinois, and these were sponsored by the state.

In September, 1933, California's Board of Equalization, in response to the demand of retail associations, stated that it would permit the use of sales tax tokens in that state. Its plan called for the issuance of approximately ninety million aluminum eight-sided coins. The plan was to be financed by merchants. Tokens were to be manufactured by the U.S. Mint in San Francisco, under the supervision of the Board of Equalization, and distributed through banks. Each token was to be worth 1/8¢, or the tax on a 5¢ purchase under the state's 2.5% sales tax law. Eventual disagreement among merchant groups as to the advisability of the token plan led to the rejection of the scheme.<sup>13</sup>

By early 1935, the use of sales taxes as a method of financing state government had taken a firm place as part of the American economy. However, the problem of fractional revenue remained a significant one in all twenty-three states then using the tax. One of the bracket system's basic inequities was becoming embarrassingly evident: when a 1¢ tax was required for purchases of less than 50¢ (under a 2% sales tax rate), the actual tax rate skyrocketed as the size of the purchase decreased.

The authorities of some states held fast to the bracket system. In other states, authorities and lawmakers were more concerned with the matter, and were occupied with rendering an exact justice to both the consumer and the state...

Finally, on May 1, 1935, Washington issued the first state sales tax tokens. Fractional token currency was once again part of the American scene.

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1. Harold M. Groves, Financing Government, 3rd edition (New York: Henry Holt & Co., 1950); p. 622.
2. Ibid., p. 629.
3. William John Shultz and C. Lowell Harriss, American Public Finance, 5th edition (New York: Prentice Hall, Inc., 1949); p. 528.
4. Groves, op. cit., p. 630.
5. Interstate Sales Tax Service, (New York: Commerce Clearing House, Inc., 1949); Sales Tax Introduction, p. 111.
6. Shultz and Harriss, op. cit., p. 528.
7. Interstate Sales Tax Service, op. cit., p. 111.
8. R.M. Haig and C. Shoup, The Sales Tax in the American States, (New York: Columbia University Press, 1934); p. 225.
9. Ibid., p. 433.
10. Ibid., p. 435.
11. Ibid., p. 431.
12. Ibid., p. 437.
13. Ibid., p. 297.

# Another Kind

This is a reprint, enlarged for readability, of an article from The Numismatist, September 1947. These aren't sales tax tokens, but may be of interest anyhow. . . . The Editor

## TAX TOKENS OF THE FREE CITY OF NUREMBERG IN THE 17TH AND 18TH CENTURIES

By HERBERT J. ERLANGER, A. N. A. 7786

(A paper presented to the Bronx Coin Club, New York)

Taxes have been with humankind probably as long as organized states have existed and although every 15th of March we feel that they probably have never been quite as burdensome as this year, we nevertheless realize that they are not a new invention. It may be more of a surprise, however, to some of us that tax tokens are not a modern invention either.

A tax token, to attempt a definition, is a token issued by the public authority which will be accepted at a certain value for the payment of taxes only, whereas otherwise it has no legal value as a medium of circulation. A shortage of small change or other reasons may, however, cause it to circulate as de facto money, nonetheless.

Very much like our own or any other government, the Free City of Nuremberg had two main sources of revenue, namely direct taxes which were called "Losung" and indirect taxes which were called "Ungeld."

Tax tokens, or as they were called at the time "symbols" were used for the payment of both kinds of taxes.

The "Ungeld" goes back to the earliest times of the City. Originally it was a tax payable to the Emperor or the "Burggrave," his local representative, the latter eventually receiving a grant from the Emperor to keep the money for himself.

At that time the citizens were exempt from the tax and it was therefore applied only to the rural population.

It is somewhat doubtful when the city authorities obtained the right to collect "Ungeld" for themselves and impose the payment on the citizens. Will \* claims that this was in 1397, but even then the tax was payable only on wine brought into the City from the outside, so that actually it was a customs duty rather than a tax. In fact, the "Ungeld" and the customs duties (accises) or "Zoll" remain closely connected in the fiscal system of the City and in later days the distinction actually was that the "Ungeld Amt," that is the office collecting the "Ungeld" was concerned with the tax on beverages only, whereas the "Zollamt," that is the office collecting the duty was concerned with the tax on everything else.

The citizens did not long remain exempt from the "Ungeld." Will says that they first became subject to it during the reign of Emperor Sigismund (1410-1437). The tax originally was on wine only, but when the wine consumption decreased in favor of the consumption of beer, it was in 1546 placed on beer, too.

After the war with Margrave Albert Alcibiades of Brandenburg-Bayreuth a further tax in 1576 was imposed on grain, and this notwithstanding the fact that the City and its allies had won the war and were in complete occupation of the territory of the Margrave, who had been outlawed by the Emperor for his ruthless aggression against his neighbors.

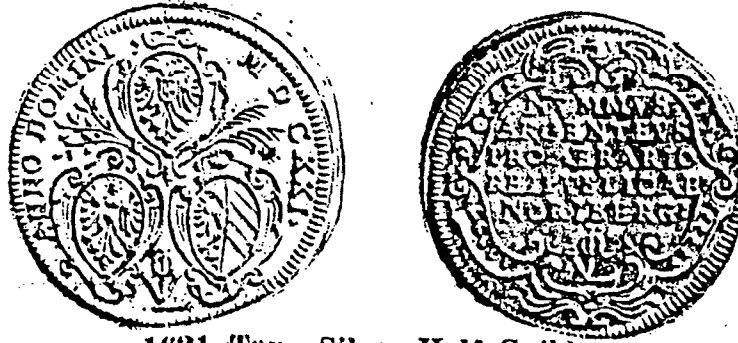
As for the mode of payment the tax on wine and grain was paid when the import actually took place, whereas the tax on beer and wine products such as vinegar was paid annually by the manufacturers in the city itself.

The "Losung" was simply an income tax. It goes back to the very early days of the City and was paid annually by the inhabitants.

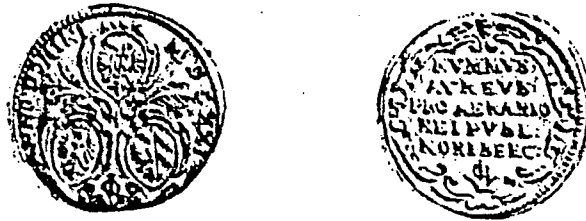
\* Will, "Nuernbergische Nuenzbelustigungen," Preface to Vol. IV.

Tokens were used for all these payments.

Originally the Losungsamt used the current coins countermarked with a monogram consisting of the letters L and O for "Losung." The coins used were the gold florin of 1604, the silver guldengroschen of 1605 and the half guldengroschen of 1608. The Ungeldamt, on the other hand, issued special coins which resemble the current coins except for a V for "Ungeld" integrated in the design. These tokens did not always contain their full face value in metal, as did the current coins, but are sometimes found in base compositions. They are undated, but appear to have been issued around 1600.



1621 Tax—Silver Half Guilder

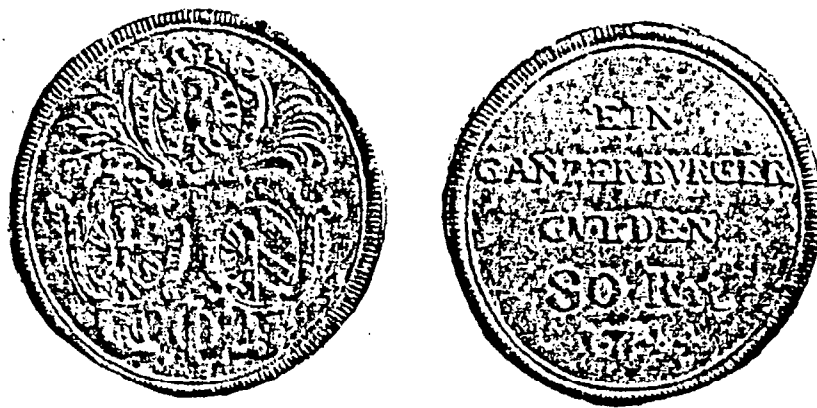


1621 Tax Gold Guilder

In 1616 and 1621 tokens were issued jointly for the "Ungeld" and the "Losung" which departed considerably from the design of the current coins and bear the inscription "NUMMUS AUREUS (or ARGENTEUS) PRO AERARIO REIPUBLICAE NORIBERG." They show a combined monogram of the letters LO and V, and are rarely found in silver or gold, but mostly in base composition, sometimes gilt or silvered.



1713 Token for Direct Taxes, Indirect Taxes, and Customs Duties (Losungs-Zoll, and Ungeld-Zeichen.)



1744 "Citizen's Guilder."

Later, in the 18th century, in 1713, a silver token was issued jointly for "Losung," "Ungeld," and "Zoll" and in 1744 two large copper tokens called "a citizens florin" and "a citizens half florin" for "Losung" only.

These tokens were sold at a stated price and were used for payment of the taxes at face value. The tax therefore could be changed by the simple expedient of changing the price of the tokens, while outwardly the tax rate remained the same. Apparently the custom of using these tokens for tax payments continued during the entire existence of the Free City (that is until 1806.) At any rate Will in 1767 seems to imply that they were still being used, and in 1806 the Bavarian Government, after taking the Free City over, sold fairly large numbers of the tokens at auction, which had been found in the City Hall. They were melted down by the purchasers and therefore all the tokens are scarce to-day, the older ones being almost unobtainable.



1744 "Citizen's Half Guilder."

The question now remains why these tokens were used at all and here I can merely rely on the explanation given by Christopher Frederick Dannreuther, a Nuremberg jurist, in a dissertation published in 1746. Dannreuther says that the taxes were paid by changing regular money into these tokens or symbols at the tax collector's office and that the symbols themselves then were on a certain day exhibited in the tax collector's office to the highest officials of the City as evidence that the taxes had been actually paid, whereafter the payment was recorded in the City's books. Dannreuther furthermore adds that the tokens may also have been the symbols of the right of the city authorities to collect taxes at all, which right of the public authority is, as he adds, already confirmed in the Bible.

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# Scrip Sales Tax Stamps

Merlin K. Malehorn L-279

One of the historic catalogs in the field of tax stamps was George D. Cabot's Priced Catalog of the State and City Revenue and Tax Stamps of the United States, published in 1940. Of course, it included all kinds of revenue and tax stamps that as a rule are not of direct interest to ATTS. However, in the introduction, it provides some discussion of sales tax stamps. Here is a direct quote:

**The Sales Tax stamps seem to cause confusion to some.** In the case of those which carry coupons (as Ohio's) the customer's portion is intended to be affixed to the bill for the article being purchased or to the receipt (even though merely implied as in the case of a small cash purchase), and so becomes a true tax stamp and logically a sub-group under Documentary stamps. Sales tax stamps of another kind were also used in connection with emergency scrip issued by certain counties and cities (largely in the middle West and principally during the financial difficulties of 1933), which required that tax stamps be affixed to the back—either at stated intervals (weekly or monthly, the so-called "Alberta Plan") or costing, say, 2c, for each \$1 purchase made with the scrip, and when 50 such stamps had been applied it was redeemed at \$1 by the issuing commission. Such as are known to the compiler are included in this catalogue. However, the sales tax "token money" of some other States, being transferable for further use, is more a phase of numismatics.

Note that after the discussion of the Ohio sales tax stamps, there is discussion of "another kind" of sales tax stamp. Cabot goes on to provide a catalog of them, which he calls "scrip sales tax stamps." His catalog lists fifty-eight, from communities in twenty-four states.

The 1984 publication Standard Catalog of Depression Scrip of the United States, Ralph A. Mitchell and Neil Shafer (Krause Publications), includes coverage, including illustrations, of these stamps. It discusses several approaches to "Self-Liquidating or Stamp Scrip." Perhaps the most pertinent is this quote:

**Zylstra's Version of Stamp Scrip.** It is not known whether Charles J. Zylstra of Hawarden, Iowa, had seen or heard of the German *Wara* currency or of Silvio Gesell's models for currency, but his ideas were along the same line. His basic plan was to issue a piece of scrip for \$1 face value, and on the back provide spaces for stamps to be affixed. If 2¢ stamps were to be used, there would be spaces for 54 of them; if 3¢ stamps, then 36 spaces. In either event the note would be redeemed for its face value only when the back was fully covered with stamps. One stamp had to be affixed with each transaction in which the scrip was used. Stamps were to be cancelled by the payee signing his initials and date to the last stamp already affixed and also to the new one he put on before passing it on to the next person. Stamps were sold by the City Clerk, and money from their sale went to provide a redemption fund for the certificates. The sale of 36 3¢ stamps provided eight cents more than the 1 Dollar needed for redemption of a certificate. This extra amount was applied to the cost of printing and distributing the certificates.

The scrip catalog evaluation of these stamps is that they were actually a form of scrip currency and were not a means to collect state sales taxes. Accordingly, it must be concluded that Cabot's title for them is misleading and they are not really to be included in "sales tax tokens." Nonetheless, they may be an interesting side-light for some members. The illustration below is from the scrip catalog, showing the item from Julesburg, CO. It is reproduced half-size. Its catalog value ranges from \$20 to \$50, depending on quality and whether it was issued or unissued.



## Collections: New Mexico

Merlin K. Malehorn L-279

The Curator of Collections, Museum of New Mexico, Santa Fe, NM, writes that there are three New Mexico sales tax tokens in their collection. They are identified as follows, with Chits numbers added by me.

5 mills (25¢, black plastic)	#15
1 mill (5¢, white plastic)	#13 or #14
1 mill (aluminum)	#3, #6 or #8

In addition, they have tax tokens from Colorado, Arizona and Missouri. The Missouri token was said to be a "wooden nickel" type of token. Since I was not sure what the Curator meant by that, I asked for more information. He responded that, on closer examination, it was found to be cardboard. The illustration he sent along verifies that it is one of the well-known MO milktops.

# Dies: CO, WA

15

COLORADO

Merlin K. Malehorn L-279









Chits catalogs a CO token as follows:

"Obv. COLORADO / SALES / TAX / STATE TREASURER  
Rev. ONE FIFTH CENT / SERIES / A-35 / SALES TAX TOKEN

7. 24 mm. x 24 mm. ALUMINUM center hole 4.0 mm.  
a. Thick letters on reverse; O and N merge in ONE.  
b. Thin letters on reverse; O and N are separate in ONE."

I have reviewed several thousand of these tokens in my accumulation, and believe there are five major die varieties. They are all on the reverse. The table below provides the information. The easiest way to sort them is: (1) find #7a; the "clubbed-headed" S is the tell-tale; (2) find the last #7b--it has the gap between O and N; (3) find the first #7b--all the pieces touch as indicated; (4) sort out the two remaining #7b (second and third) by side-by-side comparison --elements of the second design are closer than elements of the third.

(Chits #7a) (All of these were Chits #7b - - - - -)

ONE					
FIFTH ↓ BN	---	bases touch	less than .1 mm.	.2 mm.	.2 mm.
FIFTH ↓ BT		bases touch	.1 mm.	.2 mm.	.2 mm.
CENT ← CE		less than .1 mm.	.2 mm.	.3 mm.	.3 mm.
↑ T	.8 mm.	bases touch	.1 mm.	.2 mm.	.2 mm.
↑ SERIES		bases touch	.1 mm.	.2 mm.	.2 mm.
↑ 3C		bases touch	.1 mm.	.2 mm.	.2 mm.
first ↓ 		bases touch	.1 mm.	.2 mm.	.2 mm.
second ↓ 		bases touch	less than .1 mm.	.1 mm.	.2 mm.

WASHINGTON

In Newsletter 51 (October-November 1985), David Gladfelter (R-281, Moorestown, NJ) reviewed this token and provided a new look at die states. Since then, two additional varieties have been identified. David describes them as follows. State 1A follows his State 1 from the earlier article; State 2A follows his State 2.

State 1A--Beads larger than State 1; serifs added to right upright of N in ON; bottoms of A in PURCHASE; bottom of l in lO; tops of SS in LESS. Serifs not yet added to left upright of U in PURCHASE or bottom of S in PURCHASE.

State 2A--Following letters re-engraved: C, S (top) and E (center serif) in PURCHASE; N and T in CENTS; L (top), E (center serif) and tops and bottoms of SS in LESS. Following letters not yet re-engraved: T and X in TAX; N in ON; H in PURCHASE.

David goes on to comment that there are some differences among the dies that make him wonder whether all of them are the same die in different states. Most notably, the upper serif on E of PURCHASE in State 2A is different from any of the other dies. It may have been separately hubbed and retouched and may not be part of the die progression of the other six. It is possible that there are others which are not part of the progression.

WHAT'S THIS?

In Paul Hamm's March 1957 article in Calcoin News, he also comments about sales tax tokens:

"... The different states had different ideas as to composition of the material from which to make their tokens. At one time or another, cardboard, fiber, rubber, copper, brass, aluminum, and plastic was used."

Note the reference to rubber. Does anyone have an idea of what he's talking about? Was there some token we've lost track of, or was he mistaken in thinking some token was rubber? (I suppose it would have been some hard rubber, not the elastic type.)

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# Newspaper Clippings

OSBORNE COINAGE COMPANY

This company made sales tax tokens for at least Alabama, Arizona, Illinois, Mississippi, Missouri and Oklahoma. An article about the company appeared in Coin World, Wednesday, May 14, 1969. A copy of the article was recently provided to ATTS Editor by Coin World. It is reprinted below without the pictures, which are not reproducible. The reprint is enlarged 1.3X because the source is a little fuzzy.

## 'Alumnus' Features Ohio's Osborne Coinage Company

The Osborne Coinage Co. of Cincinnati, Ohio, was the subject of an article appearing in a recent issue of the Cincinnati Alumnus, published by the University of Cincinnati for its graduates and former students.

UC alumni Clifford Stegman Jr. and his brother, Tom, now serve as presidents of Osborne Coinage Co., which their father, Clifford Sr., had headed since 1942, and Doran Manufacturing Co., a subsidiary of Osborne.

The company, which has been "making money" since the era of the Hard Times Token in 1835, was established originally as the Z. Bisbee Co., with the name being changed to Osborne in 1847. Political badges formed a large part of the company's business in the latter part of the 19th century, Clifford Stegman Jr. said, noting that issues were struck for a number of Presidential candidates, including Lincoln, Douglas, John Bell of Tennessee, John Fremont and George McClellan.

The nearest Osborne or its predecessor, the Bisbee Co., ever came to actually "competing" with the government was in the 1840s, when Bisbee actually shipped a coinage press out to California territory in order to strike fractional gold tokens to meet the need for a circulating medium on the spot.

A later source of business was scrip for private companies — known as "flickers," "bangles," and by other terms, depending on where they were used. These

were employed mostly by mining companies, steel companies and lumber camps, with redemption supposedly restricted to a company store. However, barbers and other services in town often accepted this scrip, on a discount basis, raising the question of the legality of its use.

The biggest order the company ever tackled was accepted by Clifford Stegman Sr. It was for two billion OPA ration tokens during World War II, to be delivered over a five-month period. Because consumption of virtually every metal was diverted to war use, the tokens were struck on a fiber planchet.

To meet its production schedule, Osborne hired a force of 1,300, and operated its plant in three shifts, producing as many as 80 million tokens a day. Before the war ended, the company produced five billion tokens for both the U. S. and Canada.

A popular recent issue of the company was its Presidential educational series, struck in gold and made available to collectors at \$7.50 for the set. A sidelight of this issue was the fact that the series so captivated the late King Farouk, that he ordered a set struck in platinum, at a cost of \$3,500.

The series appeared during the administration of President Franklin D. Roosevelt. The senior Stegman recalls that when his permission was sought to strike such a medal, FDR

wrote back to the company: "Just let them try to put out a set without me!"

A recent boon in which Osborne has joined with other private minting firms was created when the supply of silver dollars dried up in Nevada's gaming casinos. While the company's issues are less publicized than those of some others, it supplies a number of tokens to replace the vanished silver dollars of the Old West.

Another facet of Osborne's present business is in the transportation token area. Many cities throughout the country, including New York, depend on the firm to supply these tokens.

The Stegmans also point to a variety of recent private issues which they have created, ranging from encased cents, through local celebration issues, to tokens commemorating games played by the New Orleans Saints and Mardi Gras medals.

Customers, Clifford Stegman observed, can put anything they want on medals, "and they usually do." One of the "cutest" he recalled seeing recently is a "Medal for Bravery," presented by many hospitals to youngsters who have undergone tonsilectomies.

The firm's subsidiary, Doran Manufacturing Co., was established in 1955 to manufacture electrical parts for such equipment as copying machines, vending machines and home appliances, and represents diversification which has enabled the company to double in size.

March 24, 1945

March 25, 1945

## Sherrill For Sales Levy To Replace Income Tax

A belated friend of some 25,000,000 income taxpayers—those with incomes of \$5,000 or less—and of their employers, who now do most of the filing and figuring, has arisen in the person of C. O. Sherrill, Cincinnati's former City Manager.

However, the cost of his friendly plan would be a Federal sales tax of approximately 20 per cent levied upon the ultimate consumer.

Sherrill recently explained his plan to Henry Morgenthau Jr., Secretary of the Treasury, and John L. Sullivan, Undersecretary, in a personal interview.

It is the Sherrill idea to have the government raise by sales tax an amount equivalent to that now being collected from those with incomes of \$5,000 or less by means of the income tax. Sherrill indicated that close figuring might show that a tax of less than 20 per cent would be needed.

The proposed plan would be similar to the coupon method of collecting sales tax which Sherrill is trying to have adopted in Ohio.

It is suggested that all sales taxes be paid by coupons which would be bought in booklets by the con-

sumer and turned over to the retailer when payment is made for the merchandise.

Individual coupons will take care of sales ranging from 5 cents, on which the Ohio tax is .15 of a cent, to \$100 on which the tax is \$3. Both the tax and amount of sale are printed on each ticket, so that if the plan were adopted, the retailer no longer would have to calculate his sales or his sales tax receipts. All he would have to do, Sherrill says, would be to keep the tax receipts in separate containers, according to value, until a checker arrived at interval. The checker could determine the amount of sales and tax paid by the simple expedient of weighing the tickets and comparing the weight with a prepared table.

Sherrill says his method would save the retailer much work and worry because he no longer would have to file semiannual sales tax reports. At the same time, payment of taxes by fractional currency would save Ohio consumers from \$10,000,000 to \$15,000,000 annually on the basis of present methods of payment by which the buyer pays one cent on each 10-cent purchase instead of .3 of a cent by the coupon method.

### ALABAMA

Prentiss Wright (R-269) provided some reprints from The Mobile Register at the time the state legislature was debating a general sales tax. One legislator proposed the following inscription for each token:

"I am opposed to a sales tax as a last resort--Bibb Graves."

B. Graves was the governor pressing for the sales tax, although he had campaigned on an anti-sales tax platform.

More of Prentiss' clippings later.

## SALE TAX PLAN Of Sherrill Assailed

By Attorney As Impracticable,  
Unconstitutional And Ruinous  
For American Retailers.

Branding a 20 per cent national sales tax as completely impracticable, Michael G. Heintz, attorney, said yesterday that citizens could rest assured that Congress never would pass a national sales tax act.

Such a tax was proposed by Col. C. O. Sherrill, former City Manager of Cincinnati, in a recent visit to the office of the Secretary of the Treasury in Washington. He suggested a national sales tax as a revenue-raising substitute for income taxes now collected from persons making \$5,000 or less.

Heintz based his argument against the sales tax on Article I, Section 9, Paragraph 1, of the Constitution which states that "no tax or duty shall be levied on any article exported from any state."

If a 20 per cent national sales tax were levied, he said products made in Ohio would be available to persons in foreign countries for 23 per cent less than their sales price here, the extra 3 per cent being accounted for by the Ohio sales tax.

One result of a national sales tax, Heintz said, would be that people of Detroit would be able to buy U. S. goods at a big bargain across the river in Windsor, Ontario, and that citizens of El Paso would get theirs across the Rio Grande in Mexico.

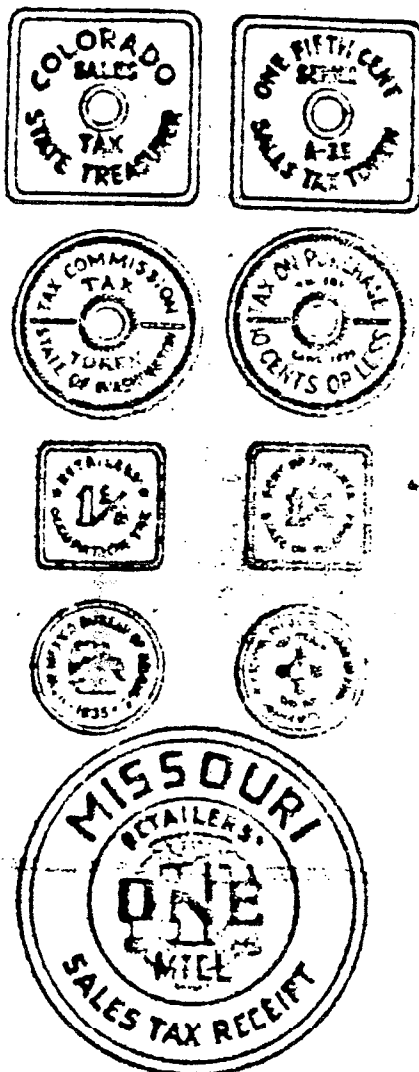
Heintz said a 20 per cent tax would put U. S. retailers out of business because foreign competitors could sell identical goods at a much cheaper price.

Clarence Thiede (R-385, Albuquerque, NM) did a little "library research" and has provided several clippings from the Albuquerque Journal. Some of them will need to be typed to improve legibility. However, here are a few that can be reproduced directly. I have enlarged some of them to improve readability. - Editor.

September 28, 1935

August 10, 1935

### Sales Tax Tokens In Five States



Milk bottle tops in Missouri; paper and metal discs in Washington; and aluminum tokens in Colorado, New Mexico and Illinois—more than 100,000,000 of them—are five states' answers to fractional sales-tax imposts. Tokens shown above are actual size. Paper tokens from Washington not shown, since they have been largely discarded by the public.

### "Play" Coin Passed As Sales Tax Token

Appearance here Saturday of an advertising novelty, "coin" which resembles a state sales tax token so closely that it was passed for one surprised officers who thought a token worth only one-tenth cent would be free from illegal competition.

The novelty was stamped with design and lettering of official appearance, but on close inspection was found to be play money issued by a shop manufacturer for children. Police and sheriff's officers heard of only the one piece.

(You NM collectors ought to start looking for that piece. Must be scarce, if it exists at all any more.)

August 24, 1935

### Midget Money Forgotten in Rush to Quit

WASHINGTON, Aug. 24 (AP)—Amid the crush of giant bills rushing toward the statute books Saturday, the midget money measure lingered behind, a wait nobody seemed to care about.

That is nobody but the Treasury, which lamented some.

The Treasury, saying half cent and one-mill coins were necessary in states with sales taxes, asked for midget money. But a House committee pigeonholed the bill a month ago and refused to reconsider on grounds the measure was drawn "too broadly," while senators refused to act on grounds token coinage was "a state matter."

When you ask for comments on your article, I assume you mean on numbering for the catalog:

- \* Your numbers are too long. First, the official tokens need no letters before them. Just say WA-1 to 12.
- \* The patterns could have just a P, such as WA-P-1. Or since "private" and "provisional" start with P, you could use an E for "essay" for the patterns.
- \* Privates and provisionals should be put together, I think.
- \* There is a problem with the (Tenino) wood, I suppose, but for tax token purposes they should be numbered as private issues and not put in a separate wood section...
- \* I do agree that all the separate numbers for shades of color are ridiculous. On the WA state green plastic, I can make you any shade of green you like with a little judicious sunlight.
- \* The catalog has invented a new definition for transparent. THIS IS WRONG. Transparent means you can see through it and discern something on the other side. The catalog has divided the translucent pieces into two groups--those that are more or less translucent. This is goofy. Just say "translucent" or "very translucent." You just cannot invent a new meaning for transparent.  
Look at the catalog (Chits, Chisellers and Funny Money) and you will see there are two WA patterns that are actually transparent. They are just like window glass in that you can read the paper right through the token...

Byron Johnson

I do not think color variations of the plastic tokens should be a major variety. I would say that every lot of tokens produced was a different shade of the color wanted. Even with the more rigid standards of today's manufacturing it is difficult to produce plastic parts that are the same color. I think that the color varieties and die varieties should have a sub-letter designation. (Red and Green, etc., should be major varieties.)

Color attribution is a very complex problem. It would take thousands of dollars to try and reproduce each color. Then if you did reproduce each color and make master chips these are immediately subject to change from heat, light, etc. The best you can do is name them the best you can.

I think it makes sense to put the personals along with related pieces at the end of each state.



I personally prefer looseleaf. It's easier to change, etc.

The lengthy description of minor die varieties should be separate from the book but be available (for a fee) for each state.

I like the sample of MO sent to me except for what I mentioned on color variations. Varieties of a certain color should have a sub-letter.

Counterstamps should be listed in the "Related" section. Most are advertising and had nothing to do with the original intent of the token.

Lee DeGood

### HELP - RESEARCH NEEDED!!

We are working on the catalog for Alabama. Here are some bits of information we need:

- o Need to search 1937 issues of some paper other than the Birmingham News. Papers for Montgomery? Mobile? Beginning late February 1937. March 1937 is critical month.
- o Needs to be search on Green Duck Company, Chicago (1943-1946) and Dennison Manufacturing Co., Framington, MA, (1943-1946). What tokens did they make, how many, etc.
- o Why was switch made from holed to solid fiber (1942 or 1943) and exactly when.
- o Did state issue red plastic 5 mill token before or after red fiber 5 mill? (June 1943 date for plastics)
- o Why and when were dark blue 1 mill tokens issued? Last order only??? (1946)
- o What was exact date of first fibers? (April 21, 1942???)
- o Any definitive figures on token redemption (to March 31, 1948)
- o Does Chits #22 really exist? It's the AL 5 mill brass Luxury Tax token with the counterstamp 8. Why was it made, if it does exist--there's no evidence of a tax increase that makes an "8 mill" token have any sense.

All you members in the Alabama area, how about hitting the libraries. We know some of you are already working on finding articles; the questions above give you some specific information to search for, along with the articles.

Send information to the Editor.

# News and Letters

Robert Gates (R-209, Carbondale, IL) writes about the Cairo, IL F.W. Woolworth Co. token. He remembers the paper Woolworth token being used in Harrisburg, IL and his wife remembers the token being used in Benton, IL while they were in high school.

He also writes about the Jackson County Daniels Stores that a friend of his had a bread route years ago. The friend told him two Daniel brothers operated grocery stores in several southern Illinois towns. Joe died some years ago and Ben is about 92 years old and still lives in Murphysboro. The friend remembers stores being in Murphysboro, Carbondale, Herrin, Cobden, Anna, Sparta, Chester, West Frankfort--just to name a few. Robert came to Carbondale in 1947 and remembers one store in that town. His friend said there were two stores in Carbondale.

George Hosek (R-372, Omaha, NE) writes that he had a valve replacement in his heart April 6--just now slowly getting back into action--pains are gone--down about 25 lbs.--exercise 3 days a week and walk 2 miles--the ATCO show has renters from coast to coast--46 tables rented (at the time he wrote in late May).

Prentiss Wright (R-269, Gulf Shores, AL) has provided some articles from The Mobile Register during the early 1937 months when the sales tax was being hotly debated in Alabama. Some of these clippings will be reproduced in later issues of the Newsletter.

Byron Johnson (F-49, Seattle, WA), who has provided some inputs for other parts of this Newsletter, writes with regard to the Washington maverick (as described in Chits) WA #129, Lafferty's. "I talked to both Barry Lafferty and JoAnn Lafferty, the two oldest children of Ben Lafferty of Seattle and they don't think the Lafferty piece was their father's. Barry says that in 1935 there were only two Lafferty business houses that his father knew of in WA. The other was a resort of something in Chelan (or maybe on Lake Chelan??)."

STATE REVENUE NEWSLETTER, July-August 1987, includes a couple notes about our efforts to develop additional information and a catalog. One note asks if any members of the State Revenue Society (SRS) can provide information about the use of sales tax tokens, stamps, cards, etc., by foreign nations. The other note asks members of SRS about detailed listings of Ohio sales tax stamp varieties. Our thanks to the Newsletter Editor, Terry Hines.

ATTS NEEDS YOUR HELP! As catalog time approaches, we need YOU to hit the libraries in your area, searching old newspapers for information about tax tokens. If you are interested in helping out with historical research, please get in touch!!! Write: ATTS Catalog Project, P.O. Box 614, Corvallis, OR 97339.

Richard Blaylock (R-286, North Ogden, UT) and Joe Erber (L-92, Greenwood, MS) have provided some historical information from the newspapers in their areas. We will be reproducing some of the articles in later issues of the newsletter.

# Reprints Available

In the "early days" of sales tax tokens, and then following through until more recently, there have been articles about these tokens in several numismatic periodicals as well as other publications. Since some members may be interested in history even though the content of the early articles is out of date, many of these articles have been collected and reprints are available from the ATTS Editor, 6837 Murray Lane, Annandale, VA 22003. Following is a list of some of them; others will be listed in later Newsletters.

## THE NUMISMATIC SCRAPBOOK MAGAZINE

A spiral-bound volume of all the following is available for \$4.50.

- o "Illinois State Sales Tax Tokens," July 1935, p. 50 10¢  
Note on issuance of Retailer's Occupational Tax Tokens.  
Reprinted in ATTS Newsletter April-June 1987.
- o Willis J. McKinney, "Sales Tax Tokens," October 1937, 30¢  
pp. 217-219  
Overview; concentration on Illinois provisionals.
- o "Tokens Against Law," October 1937, p. 244 10¢  
Comment on Congressional interest.
- o Roy Hill, "From California," June 1938, pp. 227-228 20¢  
Report on Leighton's Dairy Lunch and Warboy's.
- o "Kansas Bans Tax Tokens," April 1939, p. 192 10¢  
Tax to be paid in cash.
- o "Offers Information on Sales Tax Tokens," 10¢  
January 1941, p. 25  
Di Bella offer to answer questions.
- o "Redeem Louisiana Sales Tax Tokens," January 1941, 10¢  
p. 29  
Note on Louisiana plan to redeem tokens.
- o "Trial List of Illinois Tax Tokens," May 1941, 20¢  
pp. 300-301  
List of Illinois, mostly provisional metal tokens.
- o "Colorado Issues Fiber Tokens," January 1941, p. 6 10¢  
Note on issuance of red fiber tokens.

- o Emil Di Bella, et al, "State Tax Tokens," June 1942, 70¢  
pp. 265-271  
Tokens known, including list.
  - o "Missouri Tax Tokens in Use," January 1944, p. 70 10¢  
Note on issuance of plastic tokens.
  - o Emil Di Bella, "Check-List of Sales Tax Tokens," 60¢  
March 1944, pp. 169-174  
Lists and describes known tokens.
  - o Emil Di Bella, "Revised Check-List of Sales Tax 40¢  
Tokens," June 1944, pp. 424-427  
Revision of March list.
  - o H. C. Glickert, "New Washington Sales Tax Token," 10¢  
November 1946, p. 1333  
Note on new Washington aluminum token.
  - o "The Token Collector - Sales Tax Tokens," 10¢  
February 1956, p. 367  
Short note on existence of sales tax tokens as collectibles.
  - o Herbert E. Rowold, "Sales Tax Tokens," \$1.30  
November 1956, pp. 1921-1933  
Excellent summary of the development of sales tax  
tokens. Reprinted in ATTS Newsletter January-June 1984.
  - o Charles H. Lipsky, "Provisional Sales Tax Tokens 80¢  
of Illinois," July 1959, pp. 1609-1616  
Pictures and descriptions of metal provisionals.
  - o Emil Di Bella, "Sales Tax Tokens," February 1961, \$1.20  
pp. 289-300  
Updated listing of all sales tax tokens known to him.
- 

## Ads

WHERE ARE ALL THE ADS? Hey, everybody, you are entitled to an ABSOLUTELY FREE 35 word ad in each and every issue of ATTS Newsletter. Just grab a piece of notebook paper, scrawl out your ad, and mail it to: ATTS Ads, P.O. Box 614, Corvallis, OR 97339.

STATE-ISSUED RARITY FOR SALE! I managed to track down a nice-looking VF specimen of NM-6(#11), the New Mexico one mill white fiber. The first check for \$15.00 gets it, other checks returned. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

# Quarterly Report

27

American Tax Token Society  
Secretary and Treasurer's Report

Second Quarter, 1987

## FINANCIAL REPORT

Previous Balance.....	\$ 2791.30
Credits: Dues Payments Received.....	90.00
Back Issues of Newsletter Sold.....	62.95
Books and Booklets Sold.....	103.80
Interest.....	35.93
Debits: Postage for books, back issues of newsletter for renewing members....	31.70
Newsletter Payment, #57.....	156.19
Mailing Labels.....	3.30
Secretarial Supplies.....	1.99
Reimbursement of '86 Income Tax Paid.	32.00
Photograph and Negative.....	4.51
Current Balance.....	\$ 2854.29

## NEW MEMBERS (Welcome to ATTS!)

R-404 Dan Lange, 4120 Santen Dr., St. Louis, MO 63123.  
R-405 H.H. Mitchell, 82 The Highlands, Tuscaloosa, AL 35404.  
R-406 John Shape, 29150 39th Ave. S., Auburn, WA 98001.

## REINSTATE TO MEMBERSHIP

R-369 Henry Schumacher, 2709 N. Vista, Arlington Heights, IL  
60004.

## CHANGES OF ADDRESS

R-298 Tom Wooldridge, 104 Northwood, Tupelo, MS 38801.  
R-382 Donald Barsi, P.O. Box 7989, Fremont, CA 94537.

## MEMBER FOUND

R-83 Ed Kettenbrink, P.O. Box 1246, Euless, TX 76039.

## CORRECTION

James Sanders should be R-386. No number issued for R-387.

## MEMBERS DROPPED FOR NONPAYMENT OF DUES

R-301 Davis	R-373 Quinn
R-305 Roenigk	R-375 Waddle
R-349 Moser	J-383 Osorio
R-360 Loecher	R-384 Dean
R-368 Robinson	R-388 Gross

Merlin K. Malehorn (L-279), 6837 Murray Lane, Annandale, VA 22003

# PRICE LIST #5

Tokens listed are available at prices indicated as long as supply lasts. All are Fine or better unless otherwise indicated. Price is dependent upon rarity, condition, my cost, and my inventory. All numbers are from Chits.

In view of postal costs, please include 22¢ for first five or less, 17¢ for each group of five or less thereafter. If not included, I will reduce your order by the appropriate amount. If postal rates go up, please increase your included postage accordingly.

Prices are good through 31 March 1988.

AL #1	23 mm, 1 mill, aluminum	25¢
#2	16 mm, 5 mill, brass	25¢
#4	23 mm, 1 mill, aluminum, large DEPARTMENT	\$1.00
#6	16 mm, 5 mill, brass (GOOD)	\$1.00
#9	23 mm, 1 mill, zinc, small DEPARTMENT (FAIR)	\$10.00
#11a	23 mm, 1 mill, light gray fiber, 1.5 mm.	50¢
#11b	23 mm, 1 mill, light gray fiber, 1.0 mm.	50¢
#13	23 mm, 1 mill, charcoal gray fiber	\$3.00
#14	23 mm, 1 mill, whitish gray fiber, 1 line	25¢
#15	23 mm, 1 mill, whitish gray fiber, 2 lines	\$3.00
#16	23 mm, 1 mill, light gray fiber, 2 circles	50¢
#17	23 mm, 1 mill, pale blue fiber (GOOD)	\$5.00
#18a	23 mm, 1 mill, light gray fiber	25¢
#18c	23 mm, 1 mill, light brownish fiber	\$4.00
#20	23 mm, 5 mill, red fiber	25¢
#21	23 mm, 5 mill, carmine translucent plastic	25¢
AZ #1	16 mm, 1 mill, copper, shading	25¢
#2	16 mm, 1 mill, copper, no shading (GOOD)	\$1.00
#3a	23 mm, 5 mill, copper	25¢
#4	16 mm, 1 mill, aluminum, shading	\$2.00
#5	16 mm, 1 mill, aluminum, no shading	25¢
#6	16 mm, 1 mill, zinc, shading (GOOD)	\$5.00
#9	16 mm, 1 mill, brass, no shading	50¢
#10a	23 mm, 5 mill, brass, rounded numerals	25¢
#10b	23 mm, 5 mill, brass, flat numerals	25¢
MS #3a	23 mm, 1 mill, aluminum, rounded corners (GOOD)	\$4.00
#3b	23 mm, 1 mill, aluminum, pointed corners	25¢
#4a	23 mm, 5 mill, brass, rounded corners (GOOD)	\$4.00
#4b	23 mm, 5 mill, brass, pointed corners	25¢
#7	23 mm, 5 mill, red-brown fiber (GOOD)	\$10.00
#9	23.5 mm, 1 mill, cream translucent plastic	25¢
#10	23 mm, 5 mill, bright blue glossy opaque plastic	25¢
#11	23.5 mm, 5 mill, dull blue flat opaque plastic	\$5.00



# ATTS NEWSLETTER

## OCT — DEC 1987

59

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
P.O. Box 614  
Corvallis, OR 97339

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## In This Issue

PRICES REALIZED - Kirtley, Schimmel

NEW FINDS - Illinois, Minnesota, California, Maverick

HISTORY - Stolaroff (continued), Utah, Ganz, Illinois

LETTERS

ADVERTISEMENTS

ORGANIZATIONAL REPORT

Included with this mailing is a compilation of reprints from various newspapers. George Magee provided several clippings from early days. Clarence Thiede, Joe Erber, Prentiss Wright, and Tom Severn have provided some articles from research in local libraries. I obtained some articles from newspapers directly, also. Some of the sources were not of really good quality, so what you see is the best I could do without re-typing everything. I have enlarged some of the articles to improve readability.

In addition, I obtained a considerable number of articles from the morgue of the St. Louis Post-Dispatch, most of which were about Illinois rather than Missouri. Tim Davenport has fixed them up and they are included in this issue as an article.

... The Editor

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## 1988 Dues

Hardly news, but nonetheless a reminder. \$5.00 for 1988, \$100.00 for life membership. Send your dues to ATTS Secretary-Treasurer, P.O. Box 614, Corvallis, OR 97339.

# Prices Realized

In his Mail Bid Sale 31, Charles Kirtley included Lot 334, a maverick sales tax token:



SALES TAX / ¼¢ / CHECK //  
M. A. / LA FOND / STORES  
20 mm. aluminum

This Lot sold for \$250.00.

In his Mail Bid Sale 32, Kirtley included Lot 273, IL #82,



RUSHVILLE / MERCHANTS/ ¼¢ / SALES TOKEN /  
TAX // blank 31 mm. x 25 mm. black  
printing on blue-green cardboard

This Lot sold for \$75.00.

In his Mail Bid List #15, Jerry Schimmel included the following lots which went for the prices indicated.

- |   |                        |       |
|---|------------------------|-------|
| 1. IL #17 Casey Merchants                 | copper                 | \$22. |
| 2. IL #22 El Paso                         | copper                 | 5.    |
| 3. IL #35 Ladd Business Men's             | copper                 | 30.   |
| 4. MS #3b curved letter                   | aluminum               | 7.    |
| 5. IL #74 Randolph Co.                    | reprints two varieties | 15.   |
| 6. NM #10 error on 5 mill token           | copper                 | 20.   |
| 7. NM #12 black opaque fiber 5 mill       |                        | 97.   |
| 8. Simplicity Tax Token                   |                        | 3.    |
| 9. IL provisionals, 17 (11 different)     |                        | 26.   |
| 10. 3 IL provisionals and 2 KY Arctic Ice |                        | 20.   |

## New Finds

... The Editor

### ILLINOIS - Canton

George Magee has provided a copy of a list of Canton sales tax tokens which had been made in December 1938. Included was a "Canton Candy Kitchen." It is not in Chits. Also on the list are Chits #101, #102, #104, and #108, all of which were reported by Di Bella but were not verified for Chits and may no longer exist. Can anyone provide an update on these five tokens?



MAVERICK

This token recently surfaced. It is reproduced full size, which is 39 mm. diameter. Any ideas about attribution? I did a "quickie" search of the index to past newsletters, and the mavericks in Chits, and didn't find any reference to it, although I may have missed it.

MINNESOTA

In Newsletter Vol. 7 No. 1, January - April 1977, Tom McMann provided a sketch of a Minnesota pinback which is tax-related but doesn't specifically address sales tax. A picture of the pinback has been provided recently. It is reproduced below. I have no further information about the political campaign (if it was that) during which it would have been used. Tom's note was that he had heard it was used in 1967. In any event, for those who follow other tax pieces, here's the picture.

CALIFORNIA

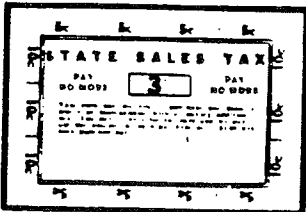
In some notes that I acquired from Jerry Schimmel, there is a chronology of information gleaned from the San Francisco Chronicle in 1933. One of the notes, from an article on August 10, discusses the problem with merchants who were overcharging on the sales tax and thereby pocketing a profit. Included is a statement that "many firms are now using punch cards which are to be punched when purchases are made; in this case, sales taxes can be collected on all sales regardless of size." Has anyone seen such cards from the San Francisco area? Obviously, Leighton Dairy Lunch, White Log Tavern, and Warboy's are not punch cards, so the Chronicle must have had something else in hand.

ILLINOIS

The illustration below was provided by Tim Davenport. It is from The Sales Tax in the American States, R. M. Haig and C. Shoup, The Columbia University Press, 1934. As far as I know, the punchcard which is illustrated does not exist otherwise. It appears to have been one on which the vendor could stamp the name of his business. Another "dogie"?

**PAY NO MORE  
THAN  
3% SALES TAX**

**You Pay 3 Cents  
Only For This Card**



**YOU CAN THEN BUY  
\$1.00 Worth of Merchandise  
Without Paying Additional Tax**

**TRADE WITH US  
AND SAVE MONEY**

FIGURE 2 : POSTER DISPLAYED BY RETAILERS IN ILLINOIS

This poster illustrates the effort made by certain Illinois merchants, under the 3 per cent tax, to instill in the public mind a consciousness of fractional parts of a cent.

ILLINOIS

Chits lists IL #123, Peoria, Sutliff and Case Co., and states that it was reported by Di Bella but is not verified or described. George Magee has provided correspondence which is reproduced below. As you can read, the Sutliff & Case token did exist and the facsimile provided by George's correspondent is reproduced herewith. The paper on which it was reproduced is about the same weight as this "xerox" paper.

You might also note the information about the Peoria  $\frac{1}{2}$ c being on RED cardboard. Chits says green and orange. A mistake by the source or a third type?

101 Haverly  
Peoria, Ill.  
Oct 27, 1936

Mr George H Magee, Jr  
6388 Overbrook Ave.  
Philadelphia Pa

Dear Mr. Magee:

The reply you received from Peoria Chamber of Commerce is very similar to several I received regarding tokens used.

I am sorry that I do not have any samples of the local tokens to send you. I have only one of the Sutliff & Case tokens and two of the Restaurant Assoc. tokens (connected). I have made a facsimile of each as nearly as was possible with a pen. The Sutliff & Case was on paper about the same weight as the one I am sending you. The Restaurant Association was on cardboard about the same weight as the Randolph County (reprint). I found out only this morning that the Restaurant Association also had an issue of  $\frac{1}{2}$ c tokens similar to the  $\frac{1}{3}$ c except on red cardboard.

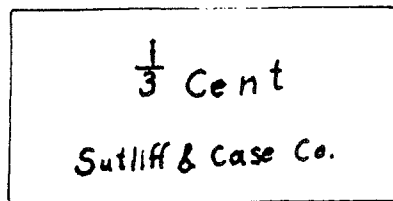
I talked to a printing firm here and reprints of the Restaurant tokens can be made for about \$2.00 per 500. Sutliff and Case are going to look in their stores for any that they may have.

The Peoria tokens were issued in '34 when the sales tax was 20%. Most restaurant purchases were about 17¢ or 35¢ hence '34 would make correct change. The 1/2¢ was used to make change on a 25¢ purchase. They were used about two years ago.

I will try to locate more of the local tokens through the paper. If I have any "finds" I will let you know.

If you are interested in any reprints please let me know.

Yours truly  
Ralph W. Freeman



#### PASSING COMMENT

Although we don't see them quite so much anymore, many of us will remember the "please do not fold, spindle, or mutilate" cards we used to get. As I have accumulated sales tax tokens, I have occasionally thought some of the states should have put the same legend on their tokens. I've been throwing away a lot of bent, broken, shot, punched, hammered, ground-down, cut, scratched, painted, etc., etc., tokens that are the common pieces. However, the other day I was looking through a small lot of miscellaneous tokens, mostly in fair condition at best, and found an AZ #3 (the 23 mm. copper piece) which had been ground down very carefully to 16 mm. It was rather attractive. The obverse was mostly the saguaro cactus and the reverse was the numeral 5. Now I am beginning to think it might be interesting to accumulate a few album pages of mutilated tokens as curiosities. Not of any value, I suppose, but "different."

ILLINOIS - Herrin

You are convinced that the Herrin token (IL #26) is a counterfeit? After all, the cashier of the local bank wrote to Rowold in 1943 that sales tax tokens had never been used in Herrin. I provided a reproduction of his letter in issue 55, just a year ago. Of course, if you believe the cashier knew what he was talking about, how about the note on the bottom of this letter from George Magee to the Postmaster in Ohio, IL, in 1937? That's only four years after the Ohio token (IL #52) would have used, but the Postmaster says tokens were never used in Ohio, Illinois.

7  
GEORGE MAGEE, JR.

MEMBER AMERICAN NUMISMATIC ASSOCIATION, NO. 5373

6388 OVERBROOK AVENUE

PHILADELPHIA, PA., U. S. A.



TAX TOKENS

PUBLISHER OF "SPECIALIZED CATALOGUE  
OF U. S. TAX TOKENS"

OFFICIAL STATE ISSUES IN SETS  
SCARCE ILLINOIS PROVISIONAL ISSUES  
WANT LISTS SOLICITED

March 13th, 1937

Postmaster  
Ohio, Illinois

Sir:

I have been trying for a very long time to find samples of tax tokens used in your city.

I am looking for cardboard tokens, 1x2 inches, printed with the name "OHIO, ILL." on the face.

I wish to buy a number of these tokens; can you send them?

If you cannot help me, please turn my letter over to a local banker or other important business man, who may be able to help me.

Your helpful assistance will be deeply appreciated.

I enclose stamped reply envelope.

Yours truly,

*George Magee, Jr.*

*Ohio Del 3-16-37*

*Tokens were never used in this town.*

*J.R. Shukan P.M.  
Ohio Del*

# The Politics of Tokens, 1935

by David Stolaroff  
(ATTS R-393)

\*\*\*\*\*  
Note: The following is an excerpt from the author's 1953 Master's Thesis, Sales Tax Tokens: A Study in Fractional Revenue.  
\*\*\*\*\*

## THE WASHINGTON LEGAL DECISION ON TOKENS

On May 1, 1935, Washington state implemented a 2% sales tax which had been passed late in March. On this date the state became the first to issue state sales tax tokens.

Almost immediately, legal action was filed by John D. Morrow against H.H. Heneford and others comprising the Washington State Tax Commission. Morrow, a Seattle restaurant operator, sought to enjoin the state from enforcing the provisions of the sales tax law. The initial Superior Court judgement for the state was appealed by the plaintiff, but was upheld on August 6, 1935 by the Washington Supreme Court, Justice Geraghty presiding.

The contention at issue here was that the provisions of the act authorizing use of tokens in payment of the tax on small purchases violated Article 1, Section 10 of the United States Constitution, which provides: "No state shall...coin Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts..." It was further argued that technical tax overcharges were impossible to avoid under the token system.

Said the Court:

"These tokens are provided for in the act to facilitate the collection of the tax on small purchases where the amount collectible is less than 1¢. The tokens are obviously not intended to pass currently as coin. They are to be used, rather, as evidence that the required tax has been paid. We are familiar with the similar use of tokens in many other activities, especially their common use by the transportation companies in our city.

We are unable to see how the appellant is in any way injured by their use. The limitation upon the power of the states to coin money or emit bills of credit is a reservation in favor of the federal government, and until it sees fit to question the states' use of tokens, it would seem that the appellant can have no cause to complain.

The appellant contends that the tax commission, in promulgating schedules for the use of tokens or script, is undertaking its supplement and enlarging upon the enactment of the Legislature, thereby forcing the payment of a greater rate than 2%; that the purchaser is required to pay a 1/5¢ token on a purchase of 5¢, therefore imposing a tax of 4%, instead of 2%, as provided by the Legislature.

The schedule issued by the tax commission is for the convenience in computing the tax. While it is true that upon a 5¢ purchase a 1/5¢ token is paid, its use rises out of the necessity of the case. In any event, the appellant is not injured by the arrangement, since the tax is paid by the purchaser." (182 Washington 625)

The issue had been brought to court, decided upon, appealed, and upheld as legally acceptable by the state's highest court. Washington was free to proceed with its sales tax plan, calling for the use of tokens. Washington tax officials were uneasy, however, and for good cause--further legal difficulties loomed on the horizon.

#### THE HOT SUMMER OF 1935

In the summer of 1935, state issued sales tax tokens were coming in to vogue. Washington had issued tokens on May 1, 1935; Illinois had begun its distribution on July 1, 1935; and New Mexico was proceeding with its plans for issue on July 31, 1935.<sup>1,2</sup> In addition, Missouri was slated to begin token distribution on August 27, 1935. Tax officials in each of these states were understandably concerned, however, about the disposition of the federal government towards state tax tokens. As the Treasury Department was known to be hostile to the token system, there was a definite possibility that the government might obtain an injunction prohibiting the circulation of state tax tokens altogether.

Missouri State Auditor Forrest Smith was particularly involved in the legislative process with regard to sales tax tokens. Smith was interested in promoting a federal issue of fractional coins, thus eliminating the need of individual states to go to the trouble and expense of issuing tokens of their own. In mid-July, Smith journeyed to Washington, D.C. to promote his cause. As a result of his efforts, Secretary of the Treasury Henry Morganthau indicated he would sponsor action by Congress to issue one-tenth and one-half cent coins.

On July 23, 1935, the Treasury and Justice Departments formally objected to the issuance of tokens by the individual states as an infringement on the monopoly of the federal government to coin money.<sup>3</sup> This opposition to state tokens was combined with the politically explosive proposal for federal fractional coins. The Treasury Department was apprehensive that a congressional bloc would oppose this new measure on the basis of opposition to the sales tax, and would further level charges that the new coinage provision had been recommended by the administration to encourage the adoption of sales taxes by the states, or possibly to lay the groundwork for a federal sales tax.<sup>4</sup>

By the end of July, it appeared doubtful that the House Coinage Committee would recommend fractional coinage, but the Treasury Department was invited to send details of its plans on the matter.<sup>5</sup> The proposed federal half cent piece was to be made of copper, smaller than a penny, while the one mill piece was to be of aluminum, in the same size.<sup>6</sup> No half cent piece had been issued by the Treasury since 1857.

On July 31, New Mexico, come what may, proceeded with its plans and began the distribution of one and five mill tokens.<sup>7</sup> Six days later, on August 6, 1935, the Washington Supreme Court upheld the tokens in use in that state as legally acceptable. On the same date, U.S. Attorney General Cummings said that federal action would not be taken against state-issued token money until after Congress decided on the question of fractional federal coinage.<sup>8</sup>

As Congress began to debate the matter, "somewhat stormy" hearings followed. Finally, on August 15, 1935, the Coinage Committee shelved the proposal for fractional coinage by the federal government. Said Coinage Committee Chairman Sommers:

"We feel the matter is primarily a state problem, and there are several means available for them to deal with the collection of state taxes without disturbing the currency system of the whole country. The states may consider the issuance of stamps, coupons, and we see no objection to the use of tokens as long as they are not issued as legal tender..."<sup>9</sup>

With the possibility of federal fractional coinage eliminated, the future of sales tax tokens once again was placed in the hands of the Roosevelt administration. Would the Treasury and Justice Departments bring suits to end the issuance of tokens by the states?

It was then determined that the Treasury's objection to sales tax tokens was to tokens resembling coins, and it was finally resolved that the government did not view the tokens, if not legal tender, as violative of the constitution. The government would not interfere...

Certainly there were sighs of relief in the tax offices of the various states involved. Forrest Smith, back where he started, determined that Missouri would issue cardboard tokens, and his August 27, 1935 deadline for their distribution was met. Five days later, on September 1, 1935, Colorado began its own issue of tokens in the denomination of 1/5¢. The floodgates were now open, and millions upon millions of tiny tokens flowed into the trade channels of the states. Some 110 million tokens were issued by the five initial issuing states within a few weeks.<sup>10</sup>

As the hot summer of 1935 drew to a close, state-issued sales tax tokens had become part of the daily lives of millions of Americans.

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1. News item in Albuquerque Tribune, July 31, 1935.
2. "Tax Tokens," State Government, 8:177, September, 1935.
3. News item in St. Louis Post-Dispatch, July 23, 1935.
4. Ibid.
5. News item in Albuquerque Tribune, August 1, 1935.
6. St. Louis Post-Dispatch, op. cit.
7. News item in Albuquerque Tribune, July 31, 1935.
8. News item in Albuquerque Tribune, August 6, 1935.
9. News item in St. Louis Post-Dispatch, August 15, 1935.
10. State Government, op. cit.



# Utah: Introduction

11

Richard Blaylock ATTS R-286

1987 marks the fiftieth anniversary of the introduction of sales tax tokens in Utah. This inspired me to research the newspapers to see what happened at the time. I looked at the papers just prior to and for one month after the fateful day. The papers were the Ogden Standard Examiner and the Salt Lake Tribune. Also some of this information came from an interview with a man who was with the State Tax Commission in the 30's when all this was taking place.

July 1, 1937 the 1 and 5 mill aluminum tokens were issued, first in the State. The plastic, which included the 2 mill, were issued in mid 1941, to save aluminum for the War effort. The first order of tokens was received by the State on June 21, 1937. Utah's sales tax was brought about by the "Emergency Revenue Act of 1933", and is still with us. In 1937 the provision was added to provide for the use of tokens to facilitate collections. This is still on the books today. Utah code 59.15.5 (6) " For the purpose of more efficiently securing the payment, collection, and accounting for the taxes provided for under this chapter, the State Tax Commission may by proper rules provide for the issuance of tokens or other appropriate devices to facilitate collections. ... " The tax rate started at .75% and went to 2% by the end of the year. It stayed at this rate to the end of the 50's.

The tokens were introduced to give an equable means of collecting tax in smaller increments and to make it easier for the merchant to calculate and pay sales tax. They just counted the tokens in the till each day and paid that amount to the state. I doubt this practice lasted long, as no government function is that easy. The sales tax was to be paid at the rate of 1 mill for the first 5¢ purchase and 1 mill for each additional 5¢.

Other provisions of the law made it mandatory that the merchant collect the tax and not just take it from the receipts at the end of the day. It was also a misdemeanor not to use the tokens. All goods bought outside of Utah for use, storage, or other consumption within Utah were subject to the 2% sales tax. The state is still trying to find a way to enforce this last provision. The 1985 state income tax form ask people to voluntary pay tax on their out of state purchases.

The original issue of tokens consisted of 7.5 million 1 mill and 2.5 million 5 mill tokens. Within two weeks the State was buying tokens back from the merchants to keep a supply large enough for their daily operations. On July 19 two million more 1 mill tokens were ordered. It was estimated that tokens were lost at a rate of 5 million per year. I estimate that about 30 million of the aluminum tokens were issued. The population of Utah at this time was just over 5 hundred thousand, making about 60 tokens available for each man, woman and child in the State. The 5 mill tokens were distributed in boxes of ten rolls of fifty each for a total of 500, worth \$2.50. I assume the 1 mill tokens were distributed in a similar manner.

The tokens were not popular and caused more disruption than their size would indicate. "Shoppers gasped in amazement until they finally fathomed the reason for the sudden deluge of artificial coins." An elderly shopper stormed "I don't want them!" threw his purchase back on the counter and left in a huff when given a handful of tokens with his change. "He's a Republican," the cashier remarked, "and couldn't even stomach the one cent version of the tax". An other shopper proclaimed them as a pocket full of nothing.

Older people and children lead the list of those who did not like them. Women seemed to like them better than men because they are characteristically a little "tighter and fussier". The tokens acquired a variety of pet names very quickly such as pin money, obnoxious slugs, dull clunks, Utah miniature money, artificial coins, aluminum flakes, diminutive discs, and so forth. Children were the most concerned as one was heard to say, "A nickel ain't worth nothing unless you got a token to go with it". Waitresses reported that thrifty banquet patrons are dropping the aluminum flakes into the collection customarily taken for waitresses. "They look like dimes from a distance".

Ward Holbrook, a former state senator from the time when the tokens were authorized, suggested a public hearing to determine the public's opinion about the tokens. He advocated that the 1 mill should be eliminated, as it was just a nuisance. At the same time Brigham Clegg, a local attorney, was leading the opposition to collecting any tax less than one cent. Harman Peery, mayor of Ogden, asserted Ogden would not collect or pay tax at its Pioneer Days Celebration this year.

On the brighter side, some people were finding other uses for the tokens. They were handy in Contact Bridge games as a fifth or tenth of a point. Poker chips was a other use. This may create a new game "mill-anti" in place of "penny-anti". Cheryl Swope, fourteen, used them as jewelry, making a head band and earrings of them.

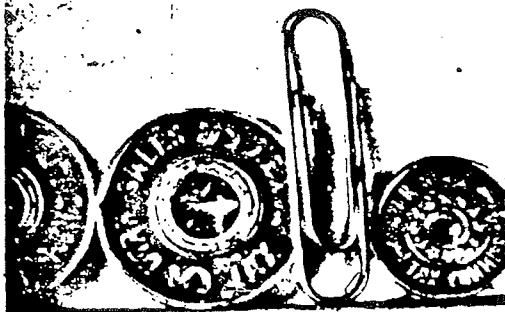
They did not jingle pleasantly in the pocket, "but they are not as heavy as silver dollars". "It is the law and like the poor they are to support, will be always with us." But tokens did go away in 1951. The State stopped ordering them in November of 1950 and stopped using them on May 4, 1951. They could be redeemed after that time.

Hope you enjoyed reading these ramblings as much as I enjoyed writing them.

### HELP WANTED!!!!

We're working on the new catalog. At the moment, we are hot on the Ohio sales tax stamps. We need all the information we can get from you about OH #REL (Chits number) (Bloom/Hubbard R5) What we are after is the "scratch marks." At least 114 different were reported in the past. We think at least four more have been identified, and suspect that there may be a total of 199 different. If you have this stamp with scratch marks, please xerox all the different ones you have and send them to the editor.

# FEATHERWEIGHT TOKEN WILL BOUNCE ABOUT IN POCKETS



NEW CHIPS ARRIVE . . . E. B. Christensen, state tax commission official in the courthouse, displays some of the new sales tax tokens which arrived today. Using signs like that shown, some of the tokens will be exhibited in banks and similar places to acquaint the public with their use. Below is a closeup of the tokens, using a paper clip to show the size. (Standard-Examiner photo.)



HANDFUL OF "CHICKEN FEED" . . . Typical of the amazed and not always pleased expressions on the faces of Ogden shoppers today was that exhibited by Ted Graber as Marian Garr, cashier at a local drug store, handed him an assortment of the state's new sales tax tokens with his change. "Pockets full of nothing," was the way Graber expressed it.

## Ogden Emits Growl As Tax Tokens Flow

## STATE SALES TOKENS TURNED INTO JEWELRY



TAX TOKEN TASSLES . . . Fourteen-year-old Cheryl Swope demonstrates her way of making use of the Utah tax commission's new "pin money." She had her ear pierced and wears tokens for earrings as well as using them to decorate a head band. (Standard-Examiner photo tip by Cheryl Swope.)

SPACE  
FILLER



Flea market find - Jim Sanders  
(R-386, Rocky River, OH)

# UNDER THE GLASS: Kansas, Utah, Arizona

by David L. Ganz  
(ATTS R-403)

\*\*\*\*\*  
\* NOTE: The following article first appeared in the May, 1967 \*  
\* issue of The Coin Collector, published in Kewanee, IL--the \*  
\* home of American sales tax tokens. We thank Mr. Ganz for \*  
\* making it available to ATTS for republication. \*  
\*\*\*\*\*

(New York, NY)--In preparation for this column, I was granted interviews with Leonard H. Axe, Director of Revenue of the state of Kansas; V.L. Nielsen, Jr., Executive Secretary of the Arizona State Tax Commission; and K.P. Barney, Director of the Accounting Division of the Utah State Tax Commission.

What follows are selected excerpts from these interviews, intertwined with commentary about specific sales tax tokens.

MR. GANZ: When did the sales tax tokens circulate in your respective states?

MR. AXE: The Kansas sales tax tokens were in use from April 9, 1937 to June 30, 1939.

MR. NIELSEN: The use of sales tax tokens in Arizona was authorized by Chapter 77, Laws of 1935 and...repealed in 1954.

MR. BARNEY: Sales tax tokens were first used in Utah in June of 1937. The tokens were discontinued on May 4, 1951. This deadline was set for redemption of the tokens which were redeemed in cash for the same price sold, and subsequently destroyed.

## K A N S A S   T O K E N S

MR. GANZ: Why were sales tax tokens used?

MR. AXE: The use of these tokens was authorized by Senate Bill 522, Section 19, passed by the forty-seventh regular session of the Kansas Legislature. The section provides as follows:

"For the purposes of more efficiently securing payment, collection, and accounting for the taxes provided under this act, the commission shall provide for the issuance of metal tokens or script to enable purchasers to pay and retailers to collect the tax when the tax amounts to a fractional part of a cent. Said metal tokens shall be made of Kansas zinc, if practicable, and shall be manufactured by the superintendent of the Kansas state industrial reformatory at the reformatory; script, if used, shall be printed by the superintendent of the Kansas industrial reformatory, at the reformatory.

\* \* \* \* \*

The Kansas sales tax tokens were circular, with a diameter of approximately 16 mm. They were struck in Kansas zinc in denominations of one and two mills.<sup>1</sup> The design is the same on the obverse and reverse, reading "KANSAS SALES TAX TOKEN," along with the figures "1" or "2," standing for the denomination. In the center of the one mill token, there is a hole. The center of the two mill token has a "K" for the state of Kansas.

MR. GANZ: Mr. Axe, in the one mill token there is a hole in the center. Why is it there?

MR. AXE: The hole is there to help distinguish it from the two mill token.

MR. GANZ: Why were the sales tax tokens discontinued in Kansas?

MR. AXE: It is not known at this time the reason for the elimination of the sales tax tokens. I assume that taxpayer resistance to this method of collecting the sales tax would have been an important factor in that decision.

MR. GANZ: When and how were the tokens redeemed?

MR. AXE: The Kansas Legislature, in 1939, established a "token redemption fund" and authorized the Director of Revenue to redeem all outstanding tokens. The legislature also authorized any retailer having tokens in his possession to return the tokens and receive credit, at face value, to be applied to any sales tax due.

The tokens were sold to the retailers in multiples of 500, at the rate of one dollar for each five hundred two mill tokens, plus postage--payable by certified check, bank draft, or money order.

The tokens, by regulation, had no value whatsoever, other than to enable the retailer to collect, as nearly as possible, the correct amount of sales tax from the consumer. The retailer purchased the tokens in order to make change when the tax was a fractional part of a cent. The consumer could also pay the tax with these tokens, but the retailer could not "sell" tokens to the consumer.

#### U T A H   T O K E N S

The Utah tax tokens are approximately 23 mm. in diameter. They were made in aluminum or plastic. Some 16 mm. aluminum tokens were also issued.

MR. GANZ: What denominations were coined, and why were the tokens struck in aluminum and plastic?

MR. BARNEY: Aluminum tokens in denominations of one mill and five mills were first purchased until that metal was on the critical list during World War II, and then plastic tokens of one, two, and five mills were purchased.

The plastic Utah tokens are identical on both obverse and reverse. The token's rim says "STATE OF UTAH SALES TAX TOKEN." The value of said token is at the center, within the smaller of two concentric circles.

MR. GANZ: How was the use of sales tax tokens regulated in Utah?

MR. BARNEY: Sales tax tokens were regulated by the State Tax Commission and not by special legislation. Tokens were never considered "coin" in the accepted sense of the word, but issued to facilitate collection of the tax until experience... revealed that the bracket system of collection was more practical to all concerned.

MR. GANZ: Who minted the tax tokens?

MR. BARNEY: They were purchased from various manufacturers on bid.

### A R I Z O N A   T O K E N S

There are two basic types of Arizona sales tax tokens. They are approximately 16 and 23 mm. in diameter, respectively.

MR. GANZ: What authorized the striking of the tax tokens, and in what metals were they struck?

MR. NIELSEN: The use of sales tax tokens in Arizona was authorized by Laws of 1935, which set the (token value at) 1/10 of one (cent). Obviously, the tokens with values of less than one cent were necessary to make change. Accordingly, tokens were constructed of brass, copper, and aluminum, in one mill and five mill denominations.

The 16 mm. tokens, struck in copper, brass, and aluminum, are all identical. The obverse has the words "ARIZONA STATE TAX COMMISSION" on the rim. Within a smaller concentric circle, a "shield" containing a scene with a mountain background and a setting sun, with a close-up of a man standing near a cow, in a field of corn. Above the shield is the state of Arizona's motto, "DITAT DEUS"--God Enriches. The reverse has around the rim "TO MAKE CHANGE FOR CORRECT SALES TAX PAYMENT."

The tokens are undoubtedly the most beautiful tax tokens ever coined.

MR. GANZ: Mr. Nielsen, who designed these coins?

MR. NIELSEN: I have never been able to determine who designed the tokens although they bear facsimile to the great seal of the state of Arizona.<sup>2</sup>

The five mill token has a diameter of 23 mm. They were all coined in virgin Arizona copper.<sup>3</sup> Its reverse is identical to the one mill token, except for a large "5" in the center.

The obverse rim again has the words "ARIZONA STATE TAX COMMISSION," but the picture shows a gigantic cactus, with two more in the background, in one of Arizona's famed "painted deserts."

MR. GANZ: Who manufactured the tokens, and how many remain today?

MR. NIELSEN: Our surplus supply of these tokens, amounting to some five tons, was disposed of two years ago, and none remain. Unfortunately, boxes of tokens which contained the name of the manufacturer also were destroyed, and I cannot remember the name... However, I believe it was in the Southern States.<sup>4</sup>

MR. GANZ: Why was the use of sales tax tokens discontinued?

MR. NIELSEN: These tokens were used for several years, but were in disfavor and difficult to use. When the Arizona Statutes were remodified in 1954, the entire sales tax (token) authorization act was dropped from the code, thereby, in effect, repealing it.

This column owes deep thanks to Peaks of Colorado and Mr. V.L. Nielsen, Jr., of the State Tax Commission of Arizona, for supplying the tokens described in this article.

Thanks also to Mr. Axe, Mr. Barney, and Mr. Nielsen for allowing themselves to be interviewed.

#### SUPPLEMENTARY FOOTNOTES:

1. Actually, only two mill tokens were struck in Kansas zinc. Aluminum was used for tokens of both one and two mill denominations. It is believed that the two mill zinc tokens preceded the aluminum issue of the same denomination.
2. According to a 1972 article by Richard Wagner, the designer of the one mill Arizona tax tokens was E.E. Motter. The designer of the five mill token remains unknown. (See "Unwanted Tax Token Thing of Beauty," ATTS Newsletter, Vol. 2, No. 2/3 for more information on the Arizona issues.)
3. Some later issues were actually made in brass.
4. The Osborne Register Co. of Cincinnati, Ohio is known to have made the Arizona sales tax tokens.

-Tim Davenport-

## Brackets

Merlin K. Malehorn L-279

Although the use of sales tax tokens was intended to reduce the burden of "brackets" on the basis of pennies (which most states now use), the tokens didn't really eliminate brackets. Instead, they just made it possible to make the brackets smaller. For example, in the booklet Sales and Use Tax Regulations, State Tax Commission, Salt Lake City, Utah, January 1, 1944, there is this statement:

# Illinois: History

Except as noted, the following articles come from the "morgue" of the St. Louis Post-Dispatch. Taken together, they comprise a reasonably complete and interesting picture of the state-issued Illinois sales tax tokens--their troubled origin and their rapid demise.

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## "RETAILERS AGREE ON ILLINOIS SALES TAX COLLECTION PLAN" JUNE 13, 1935

DECATUR, Ill., June 13. (AP)- Retailers from seven Central Illinois counties Tuesday agreed to adopt a bracket plan of sales tax collections, using metal tokens on purchases up to 15 cents and pennies on larger amounts.

The agreement was made at a meeting called by the Decatur Chamber of Commerce after its officers had been assured by Neil Jacoby, supervisor of the research division of the State Finance Department, that metal tokens would be used...in sales tax collections by July 1 or shortly thereafter. The tokens, they were told, will be in denomination of one and one-half mills, and their use will not be mandatory.

The schedule approved for adoption when the 3 per cent sales tax becomes effective July 1 was: One to four cents, no tax; five cents, one token; six to 10 cents, two tokens; 11 to 15 cents, three tokens; 16 to 39 cents, one cent; 40 to 74 cents, two cents, and 75 cents to \$1.15, three cents.

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## "14 ILLINOIS CITIES ADOPT TOKEN PLAN" JUNE 20, 1935

PEORIA, Ill., June 20. (AP)- A combination token and bracket plan for the collection of the 3 per cent Illinois sales tax, which will become effective July 1, was decided upon yesterday by representative merchants and Chamber of Commerce delegates from 14 down-state Illinois cities.

Under the plan, tokens will be accepted as payment of the tax on purchases from 5 to 15 cents, and a graduating scale on purchases over 15 cents...

The plan calls for the following payments: 1 to 4 cents, no tax; 5 cents, one token; 6 to 10 cents, two tokens; 11 to 15 cents, three tokens; 16 to 50 cents, one cent; 51 to 83 cents, two cents; 83 cents to \$1.16, three cents, and continuing at the same ratio.

The arrangement adopted is a variation from the "Chicago plan," which calls for payment of one cent on 15 cents purchases and eliminates the use of tokens. A so-called "Decatur plan" was rejected because it was feared the higher tax in the upper brackets might occasion consumer protest.

More than 50 persons representing the following cities attended the meeting: Peoria, Pekin, Bloomington, Lincoln, Sycamore, Pontiac, Jacksonville, Canton, Rockford, Champaign, Kewanee, Macomb, Springfield and Decatur...

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"ILLINOIS CHAMBER OFFERS PLAN FOR HANDLING SALES TAX"

JUNE 24, 1935

CHICAGO, June 24. (AP)- A plan for handling the new three per cent occupational tax when it becomes effective July 1 is recommended to all Illinois cities in a bulletin issued by the Illinois Chamber of Commerce.

The plan was worked out at a down-State conference and given the approval of the chamber. It provides for the use of tokens on sales from 5 to 15 cents. On larger sales the tax expense would be paid in pennies...

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"EAST SIDE MERCHANTS' PLAN FOR SALES TAX COLLECTION"

JUNE 26, 1935

Most East St. Louis merchants will adopt the "bracket system" of collecting the 3 per cent Illinois sales tax, it was announced yesterday following a mass meeting sponsored by the Retail Merchants Association of East St. Louis. The token plan was rejected as too cumbersome.

Under the bracket system there will be no tax added to sales under 14 cents. To purchases between 15 and 39 cents, a tax of one cent is added; to those between 40 and 74 cents, 2 cents, and to those between 75 cents and \$1.14, 3 cents...

A few grocery stores will offer an alternative in a punch card system. Customers buy a card for 3 cents to pay the tax on a dollar's worth of merchandise. Small purchases are recorded on the cards with punches till the dollar is used up.

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"ILLINOIS TO CALL IN SALES TAX TOKENS; TOO MUCH LIKE COINS"

JULY 10, 1935. Page 1A.

CHICAGO, July 10.- Michael L. Igoe, United States attorney, was notified today by Joseph B. Keenan, Assistant United States Attorney-General at Washington, that Illinois has agreed to withdraw the present sales tax tokens and issue new tokens, subject to the approval of the Treasury Department.

The present tokens, found objectionable because of similarity to coins, were issued July 1 when the 3 per cent sales tax became effective. They represent one and one-half mills each.

The action was agreed on after a conference of the State of Illinois and representative of the Treasury Department, Keenan wrote.

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"ILLINOIS CONSIDERS TEST CASE ON LEGALITY OF TAX TOKENS"

JULY 18, 1935

SPRINGFIELD, Ill., July 18. (AP)- That Illinois will take its sales tax token difficulties into court was indicated today by Sam Nudelman, assistant to K.L. Ames Jr., director of the Department of

Finance. He said:

"We feel that we have a right to issue the tokens and an opinion by Attorney-General Otto Kerner supports our position. We may carry the fight to the courts by making a test case."

More than a million of the one and a half mill tokens issued by the department are in circulation. They have not been recalled, Nudelman said, but no additional ones have been placed in circulation since the Federal Government questioned the State's right to issue them.

The Department of Justice has under consideration the State's right to issue the tokens. A plan is reported under consideration in Washington for the Federal Government to issue a coin in a one-mill denomination as a number of states in addition to Illinois have sales taxes.

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 "ILLINOIS TO CONTINUE USING TOKENS"  
 JULY 24, 1935

SPRINGFIELD, Ill., July 24.- Circulation of State sales tax tokens will continue, K.L. Ames Jr., Director of the State Department of Finance, announced yesterday, until Congress acts on a suggestion that the Treasury issue one-half cent and one mill coins.

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 "SQUARE SALES TAX TOKENS TO BE USED IN ILLINOIS"  
 JULY 26, 1935

SPRINGFIELD, Ill., July 26.- Sales tax tokens different in shape than those now used, and with slightly changed wording, will continue to circulate in Illinois.

K.L. Ames Jr., director of the State Department of Finance, said he had been advised by Attorney-General Cummings that the Federal Government would neither interfere nor object to the circulation of tokens.

Within a week, Ames said, the department will put several million tokens into circulation, gradually recalling the ones to which objection was made.

Instead of being round, as at present, the tokens will be square with round corners, Ames said, and the word "mill" will be omitted. Otherwise they will be the same as at present, each having a value of one and one half mills, or the amount of the sales tax on each 5-cent purchase.

Ames said 10,000,000 to 25,000,000 tokens ultimately would be in circulation.

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 "ILLINOIS OFFICIALS PERPLEXED AT SALES TAX TOKEN SITUATION"  
 JULY 30, 1935

SPRINGFIELD, Ill., July 30. (AP)- The much muddled Illinois sales tax token situation appeared even more muddled today as State Finance Department officials considered a request made by the

United States Treasury that it cease circulation of the disputed aluminum 1½ mill discs.

This request, coming soon after the Department had been notified by the office of Attorney-General Homer Cummings that the Federal Government would neither interfere nor object to the circulation of the tokens, has caused confusion in the Department of Finance.

K.L. Ames Jr., director of the Finance Department, announced last week that the round aluminum discs which had been put in circulation would be gradually withdrawn as they were replaced by square tokens with round corners so as to avoid any possible confusion with dimes...

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 "ILLINOIS TO CONTINUE TOKEN CIRCULATION UNTIL ORDERED TO STOP"  
 AUGUST 7, 1935

SPRINGFIELD, Ill., Aug. 6. (AP)- K.L. Ames Jr., director of the State Department of Finance, is out of the State on vacation and in his absence none of the subordinate officials of the department would discuss today's announcement by Henry Morgenthau, Secretary of the Treasury, that the sales tax tokens used in Illinois and three other states are illegal.

None, however, was disposed to be concerned by the Secretary's announcement. They pointed out that he had previously made the same statement publicly but that the State Finance Department received no official communication from him on the subject. They said none was received today following his second announcement. Attention was also called to the fact that while the Secretary of the Treasury has now twice publicly stated the tokens are illegal the Department of Justice had notified the State Finance Department that it would neither "object nor interfere" with the circulation of the tokens.

Meanwhile, it was learned, the Finance Department is continuing to circulate the tokens; has issued no orders recalling those in circulation and is going ahead with plans to put additional millions of the one and one-half mill aluminum discs into circulation...

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 "NEW ILLINOIS SALES TAX TOKENS"  
 AUGUST 31, 1935

SPRINGFIELD, Ill., Aug. 31.- Fifteen million sales tax tokens of a new design were placed in circulation by the State Department of Finance today. The department issued an order recalling the round 1½-mill tokens issued several months ago.

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 "TAX PAYMENT TOKENS GO INTO USE THIS WEEK"  
 FROM AN UNIDENTIFIED CHICAGO-AREA NEWSPAPER  
 APPROXIMATE DATE: SEPTEMBER 2, 1935

Chicagoans making purchases at chain food, drug, and novelty

stores after tomorrow will begin the use of new aluminum tokens to pay charges imposed by the Illinois retailers' occupational tax.

The new tokens are square with rounded corners and replace the round tokens which were retired because of protests of the federal government that they constituted infringement of the power of coinage...

The problem of production delayed placing of the new tokens in use, Robert M. Stowers, supervisor of the Chicago district for the state department of finance, said yesterday. Some 15,000,000 of the tokens are available and this number will be increased at the rate of 1,000,000 a day until the demand is satisfied.

Most of the original distribution will be in Chicago, it was understood, although a number of downstate cities are expected to have the tokens in general use within the next week or so...

The pieces are being made by the Osborne Register company, Cincinnati, O. Their cost, including distribution, is approximately as much as their face value.

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 "NEW ILLINOIS SALES TAX TOKENS REPLACE FIRST SERIES"  
 SEPTEMBER 4, 1935

CHICAGO, Ill., Sept. 3. (AP)- The new Illinois sales tax tokens were distributed throughout Chicago today, largely by chain establishments. The tokens, square and carrying the figures "1½," replaced an earlier series, round and too close to a 10-cent piece in size to win approval of the Federal Government.

Each of the tokens, made of aluminum, represented the 3 per cent tax on a purchase of 5 cents, or a face value of 1½ mills.

More than 15,000,000 tokens had been made available to Chicago merchants, the State Department of Finance said, and a similar amount will be put out in other cities within a week or 10 days. The scale of tax payments as used by Chicago chain stores: Sales up to 4 cents, no tokens; 5 cents, one token; each 4 cents additional up to 30 cents, another token; 31 to 33 cents, 1 cent; 34 to 38 cents, 1 cent and one token; 39 to 43 cents, 1 cent plus two tokens, and so on up to 66 to 69 cents, where it was 2 cents. A token then was added to the charge until the 97 cent-\$1 range was reached, where the tax was 3 cents.

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 "ILLINOIS SALES TAX SUIT"  
 SEPTEMBER 13, 1935

CHICAGO, Sept. 13.- A test case which aims at abolition of the Illinois sales tax and the elimination of sales tax tokens, was filed in Superior Court by Raphael W. Marrow, attorney, yesterday.

Charging that the law specifically places the levy against "any one selling at retail," Marrow sought a restraining injunction directed at the State Finance Director. He cited provisions in the Constitution which give the Federal Government alone the power to coin and regulate money.

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SPRINGFIELD, Ill., Oct. 24.- Taking cognizance of the discontinuance of tokens by Chicago chain stores this week, Director of Finance Knowlton L. Ames announced the State had no intention of withdrawing the aluminum tokens from circulation. He also assailed merchants for their methods of handling the tax.

Indorsement of the tokens by Ames and criticism of merchants' practices were believed to express a decision from the executive mansion to "stand pat" on the sales tax question. Ames did not discuss the possibility that the Governor would ask the Legislature next winter to reduce the tax from 3 to 2 per cent.

"The tokens will stay in use for the limited purposes for which they were intended: To provide a means for retailers and consumers to make price adjustments where charges of profiteering develop and to benefit the small sale merchant if he desires to use them," the director said. He added that merchants had not universally accepted the token because of mechanical imperfections of store management and because use of them is not mandatory...

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"SALES TOKEN USE REDUCED"  
AUGUST 10, 1936

SPRINGFIELD, Ill., Aug. 10.- The sales tax token has fallen into virtual disuse throughout Illinois except in some southern and central cities, the State Finance Department reports. In those points only certain chain stores still use the tokens.

Among cities where the tokens now are being purchased particularly by these chain stores are Alton, East St. Louis, Belleville, Benton, Harrisburg, Collinsville, Peoria, Litchfield, Venice, Edwardsville, Gillespie, Centralia, Granite City, Carbondale, Decatur and Herrin. One order for \$50,000 worth of tokens was received by the Finance Department only recently, K.L. Ames, director, said.

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BRACKETS - continued from page 17

"Where the computation of tax amounts to a fractional part of one mill, the tax is to be collected by adopting a method which will result in collecting as near as possible and practical the correct amount of tax due, such as computing the tax to the nearest mill. For example, on a sale of seven cents, a one-mill token would be collected and on a sales of eight cents, a two-mill token would be collected."

If you extend this logic, you can figure out that any purchase between 3¢ and 7¢ would require a one-mill sales tax token; any purchase between 8¢ and 12¢ would require a two-mill token (which was available in UT); any purchase between 13¢ and 17¢ would require a one-mill and a two-mill token; any purchase between 18¢ and 22¢ would require two two-mill tokens (or four one-mill tokens, or two one-mill and one two-mill); and so on. Obviously, the customer is going to carry around a pocketful of tokens as well as U.S. coins, and have to fiddle around with figuring out not only the change in coins but the change in tokens. No wonder people didn't like them.

# Letters

In Newsletter 57, an inquiry was made about follow-up on G. H. Bates. Brian Smith did some research and has provided the following information. Thanks - Editor.

R1 Verdant Lane  
Jefferson City, Mo. 65101  
August 24, 1987

Mr. Merlin K. Malehorn  
6837 Murray Lane  
Annandale, VA 22003

Dear Mr. Malehorn,

Enclosed is some information about George Hubert Bates, which you requested in the ATTS Newsletter # 57.

Mr. Bates served as Supervisor of the new Sales Tax Department of Missouri from it's creation in 1934. At that time the department was under the supervision of the State Auditor.

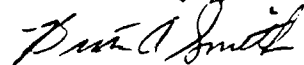
A new state constitution, approved Feb. 27, 1945 resulted in moving all tax collecting agencies into the newly created Department of Revenue in 1946. Mr. Bates was appointed State Collector of Revenue which title meant he was head of the Division of Collection, Dept. of Revenue. He remained in this position until his appointment as Director of Revenue. He remained head of the Dept. of Revenue until he ran for and won election as State Treasurer in 1952. His term as treasurer ran until Jan. 1957.

After his term as treasurer, he was appointed Commissioner of Finance, head of the Division of Finance in the Department of Business and Administration. As near as I could tell this was his last state position before his retirement sometime around 1959 or 1960.

In answer to your question as to whether Mr. Bates is still living, the answer is no. Unfortunately he died on July 22, 1978. I was unable to contact any relatives locally.

If I may help in any other way please let me know.

Sincerely yours,



Brian A. Smith  
ATTS R-376  
R1 Verdant Lane  
Jefferson City, Mo. 65101



GEORGE HUBERT BATES

# GEORGE HUBERT BATES

*State Treasurer*

*(Elected state treasurer on November 4, 1952.*

*Term expires in January, 1957.)*



GEORGE HUBERT BATES (Democrat) was born on a farm near Bates City, Lafayette County, Missouri, on December 8, 1884, the son of George W. and Jemimah H. Bates, both of whom are deceased.

Was educated in the public schools at Bates City and Lexington and the University of Missouri.

On June 18, 1913, he was married to Miss Norma Comer, the daughter of a pioneer Methodist minister. They have three children—Norma Elizabeth, now Mrs. Wm. L. Spencer of Clayton, Missouri, who has one son, William Leonard Spencer II; Dr. George Comer Bates of Marion, Indiana, who has three children, Elizabeth Maring, Bryan Comer and Susan Scott Bates; and William Hubert (Bert) Bates, an attorney in Kansas City, Missouri. Both sons served in World War II, Dr. George Comer Bates in the Medical Corps and William Hubert Bates in the Second Division with General George S. Patton, Jr.

Has long been identified with Democratic politics, his father having served two terms as county collector and two terms as county clerk of Lafayette County.

In 1905, he started working in the Commercial Bank of Lexington and has continued his interest in the banking business ever since. In 1915, he became deputy county clerk under his father, and after serving eight years as deputy sought the office himself and was twice elected as county clerk.

During his tenure of office much progress was made in building state highways in his county, including two bridges over the Missouri River at Lexington and Waverly. He actively participated in the good road programs.

In 1931, he returned to the banking business as cashier of the Traders Bank. In January of 1933 became chief clerk for Forrest Smith who was elected auditor in 1932. In 1934, he became supervisor of the new sales tax and organized that department. In 1946 Governor Phil M. Donnelly appointed him collector in the newly created Department of Revenue and in 1949 Governor Forrest Smith advanced him to director, which appointment he filled until he assumed his present duties as state treasurer.

In addition to his official duties he has been active in civic matters. Was clerk of the draft board in World War I, president of the Lexington Chamber of Commerce and served on numerous committees. He is a member of the National Tax Association, the National Association of Tax Administrators, the Tax Institute and has just completed his term as chairman of the Board of Trustees of the Federation of Tax Administrators with offices in Chicago and is well known nationally for his long experience in the field of taxation.

He is an active member of the Methodist Church and a member of its Jurisdictional board, also a member of both the York and Scottish, A.F. & A.M.



Dear Merl,

There are a couple of questions raised in the most recent issue of ATTS Newsletter (#58) that I would like to comment on.

With regards to the "Nebraska" listing on page 3: I do not consider Paul Hamm's article to be particularly precise. It has the feel of a "general introduction" to the field, written for the numismatic "layman"--rather like H.E. Rowold's 1956 article that was reprinted in ATTS #45. It is my belief that Hamm was referring to the "We Don't Use Funny Money in Nebraska" tokens when he wrote his article and he accidentally inserted the word "Take" in place of "Use." For some reason, this apparent error was taken as gospel in Chits, Chiselers and Funny Money and the alleged "token" that Hamm mentions was assigned a catalog number. An apparent minor mistake in a collector's memory was thus perpetuated.

In short, I don't believe that NE#5 exists, with or without a reverse legend.

With regards to the Bingen, Washington provisional which also appeared on page 3: it is clear that Byron Johnson's token has a reverse. However, it is not certain whether the listing in Chits of a Bingen cardboard with a blank reverse is correct or in error. The piece is listed as an "R-10," which means that it is fairly likely that the authors of Chits never actually had possession of a specimen of the token. I would be inclined to be very leery of the Chits listing of this particular issue. Just because a piece was listed doesn't necessarily mean that the piece was correctly listed.

Returning to Paul Hamm's article on page 16: Mr. Hamm wrote about sales tax tokens made of "rubber" in his introductory article mentioned above. I believe that he is in error on this point. My theory is that Mr. Hamm confused the first fiber tokens from Washington state, which were made of "vulcanized cotton fibre" (see Chits, pg. 172) with vulcanized rubber.

According to my Webster's, "Vulcanized Fibre" is actually a trademark for a particular commodity--"a tough substance made by treatment of cellulose...and used for luggage and for electrical insulation." The word "vulcanization" is in turn defined as "the process of treating crude or synthetic rubber or similar plastic material chemically to give it useful properties..." I believe that at some point Mr. Hamm heard of "vulcanized" tokens and jumped to the conclusion that they were made of rubber, rather than fiber. In any event, no rubber tokens have ever surfaced and the substance is an illogical one for use during the Second World War, when many of the state-issued S.T.T.s were circulated.

Tim Davenport

George Hosek (Omaha, NE) writes that he is working on organizing a group of collectors of Nebraska materials, and hopes to get a newsletter started. Drop him a line if you are interested. He's in the membership list.

Terry Hines (President, State Revenue Society) writes that he'll run an ad in the next issue of the State Revenue Newsletter, asking for help on the "scratch marks" on the OH #RE1 tax stamp.

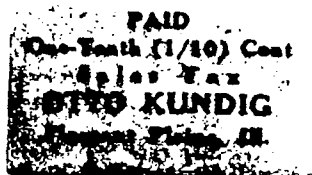
Mike Florer (new member, Lincoln, NE) writes that he is a sophomore at the University of Nebraska-Lincoln, taking fifteen credit hours and holding down a part-time job, which doesn't leave a lot of time.

Tim Davenport (Corvallis, OR) writes that he is back in class (Ed.: working on his Master's Degree) which cuts down on his free time.

Phil Nordin (Lemoore, CA) was in Arizona in October, taking pictures of all the "little beasts" on a tract of Sonora Desert that's being considered for protection. (Ed.: Phil is doing the photo work for the new catalog.)

Art Dwelley (Editor, Thurston County Independent, Tenino, WA) writes that, contrary to a rumor, he does not have a substantial collection of the Tenino wood sales tax tokens. He has a few, and a few sales tax tokens from other states, but that's all.

## Pleasant Plains, IL



From a small hoard  
recently discovered.

1/10¢ CB. New \$17.50

1/10¢ CB. Used \$14.50

**Henry Kundig brass tokens. 19th  
Century Illinois.**

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## Ads

FREE ADS! 35 words in the next issue are yours . . . free! (Name and address aren't counted). Just send the ad in to: ATTS Ads, P.O. Box 614, Corvallis, OR 97339.

BOOKS FOR SALE! Mitchell & Shafer, Depression Scrip, paperback, \$12.00. 1985 Standard Catalog of World Coins, \$10.00. So-Called Dollars, hardcover \$7.00. Atwood-Coffee Transportation Tokens, Vol. 1, latest edition, hardcover, \$12.00. Fuld's Patriotic Civil War Tokens, hardcover, \$15.00. All books in nice condition and post-paid. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

FOR SALE: \$5.00 per copy. Wheelless, The Sales Tax Token in Mississippi. Excellent history by Chief of Sales and Use Tax Division, State Tax Commission. Joe M. Erber, P.O. Box 1235, Greenwood, MS 38930

. . . The Editor

Have you found references to some "old" catalog from time to time, and wondered what it looked like or what was in it? Some of the information in early catalogs was reformatted and reproduced in the Newsletter, but not every early catalog or list was so treated.

Of course, unless you are interested in historical matters just because they are historical, or are interested in tracing some information back to early sources, these catalogs and lists aren't all that useful from day to day.

However, maybe you just have a "curiosity bump" like I do. I've managed finally to gather together almost all the early catalogs (pre-Chits and pre-Schimmel's 2nd Edition). Included are such pieces as George Magee's first checklist and his 1936 catalog, all three of Emil Di Bella's lists, Al Wick's catalog and "album," Dick Johnson's original card of Missouri mills varieties, Charles Lipsky's listing of provisional Illinois, Harold Schmal's two lists (an abortive attempt, unfortunately), Jerry Schimmel's 1970 s.t.t. bulletins, and his first edition of U.S. State Issued.

I've reproduced all these, in a form as near to that of the original as reasonable (that is, I have not reformatted the information), and have printed them in a bound volume. It's right around 200 pages. I can make you a copy for \$10.00, if you think you need it in your collection of tax token historical materials.

This collection does not include Ohio sales tax stamps and punchcards. I'm still working on that. Also, it does not include Mike Pfefferkorn's Tax Token Tally.

The Tax Token Tally! Mike Pfefferkorn and his wife, Sandy, published this newsletter from October 1970 through December 1972. There were eleven issues. Reading through these issues is very interesting if you are looking for "roots." In the Tally, Mike established the pattern for catalog listing that is now used in Chits, Chisellers and Funny Money. A number of contributions of "new finds" are listed. There is a slim wealth of other good background to the current state-of-the-art.

The Tally was printed by a process which has now resulted in faded print and print which has bled through the paper. However, I have retyped the entire eleven issues in a font which is almost precisely the same, using the same format, putting in the same errors (and probably some of my own), and binding it in a spiral with a cover. It is one of our ATTS Historic Documents Collection. If you are interested in such things, I can make you a copy for \$3.00.

# Organizational Report

American Tax Token Society  
Secretary and Treasurer's Report

Third Quarter, 1987

## FINANCIAL REPORT

Previous Balance.....	\$ 2854.29
Credits: Dues Payments Received.....	15.00
Back Issues of Newsletter Sold.....	3.00
Books and Booklets Sold.....	50.90
Interest.....	36.11
Debits: Postage for Books, Back Issues.....	8.78
Newsletter Postage, #57 and Supplement.	135.75
Membership Certificates.....	30.63
Secretarial Supplies.....	11.44
Photographs.....	10.50
Reimbursement of Xerox Costs, Sec.....	8.97
Current Balance.....	\$ 2753.23

## NEW MEMBERS

R-407 T.O. Duncan, 206 Forrest Park Dr., Arkadelphia, AR 71923.  
 R-408 Thomas Severn, 2813 Osborn Road, Topeka, KS 66614.  
 R-409 Mike Florer, 5201 Bluff Road, Lincoln, NE 68514.  
 R-410 Lowell Groff, c/o Smoky Mtn. Antiques, 13318 Chapman  
 Highway, Seymour, TN 37865.  
 R-411 Clarence Holmes, Jr., 309 Woodland Hills Rd., White Plains,  
 NY 10603.

## REINSTATE TO MEMBERSHIP

R-273 Fred Robinson, P.O. Box 121, Canton, OH 44701.

## CHANGES OF ADDRESS

L-220 Al White, Jr., 26W021 Parkside Road, Naperville, IL 60540.  
 R-276 Max Studley, P.O. Box 2686, Saipan, CM 96950  
 L-284 Mike Batkin, P.O. Box 1072, El Paso, TX 79958.  
 R-356 Roy Eggert, 24821 Nickelby Dr., Damascus, MD 20872.  
 R-369 Henry Schumacher, 608 E. Liberty, Wauconda, IL 60084.  
 R-374 Eric Jackson, P.O. Box 1209, Herndon, VA 22070.  
 R-402 Dennis Osborn, 227 S. Market St., Jefferson, OH 44047.

NOTE: If anyone has NOT received 56, 57, or 58 yet, please notify  
 the Secretary at P.O. Box 614, Corvallis, OR 97339.  
 1988 dues may be sent to the same address.